

Bulletin

March 1, 2007

Minnesota Department of Human Services □ P.O. Box 64941 □ St. Paul, MN 55164-0941

OF INTEREST TO

- County Directors
- Fiscal Supervisors

ACTION/DUE DATE

Please complete and transmit the required report.

EXPIRATION DATE

The policies in this bulletin are ineffective as of March 01, 2009.

Instructions for Completing the Social Services Fund Report

TOPIC

Instructions for completing the quarterly Social Services Fund Report (DHS-2556) and supporting schedules.

PURPOSE

- Updates and revises instructions for completing the quarterly report and its supporting schedules
- Replaces Bulletin # 05-32-02 (March 21, 2005)

CONTACT

David West, DHS Financial Operations Division, County Human Services Cost Accountant, at (651) 431-3782 or david.west@state.mn.us

SIGNED

CHRISTINE BRONSON
Deputy Commissioner
Department of Human Services

BACKGROUND

The quarterly Social Services Fund Report and supporting schedules collect the financial data necessary to calculate federal administrative reimbursements, set targeted case management rates, meet legislative mandates, and to compile the annual Minnesota County Human Service Cost Report for use by legislative and DHS staff, counties and others.

This bulletin alerts counties about changes made to the Social Services Fund Report instructions and forms. These changes are effective starting with the January - March 2007 quarter.

CHANGES

Changes include:

- The general instructions have been revised and updated where needed.
- Instructions for completing Schedule 2556.5 "SSIS Quarterly Expense Claims" have been clarified concerning development and programming costs. Also, the eligibility of mentor costs and non-eligibility of trainee costs are covered.
- The Social Services Fund (Attachment B) has been updated to recognize the current programs, activities, and revenue streams.
- All current Forms are updated and attached for duplication and use. Where COFARS (County Financial Accounting and Reporting Standards) account codes are used on the report forms, they are current based upon the March 2004 update to the COFARS Manual.
- See page A1 for complete information on forms availability and submission methods. Special instructions for electronic submission have been included.

LEGAL REFERENCES

OMB Circular No. A-87, revised

45 CFR part 95.705

Minnesota Statutes:

-general, chapters 245 and 256

-reporting, section 256.01 subd.2 (17)

Minnesota Rules, part 9550.0340

ACTION REQUIRED

Effective with the January - March 2007 quarter, each county human service agency must submit its completed Social Services Fund Report (DHS-2556) and applicable supporting schedules on the revised forms, on paper or electronically, to the DHS Financial Operations Division. This report is due to DHS twenty (20) calendar days after the end of the quarter.

This report must be completed according to the instructions in Attachment A. This report plus the Social Services Expenditure and Grant Reconciliation (SEAGR) Report

(DHS-2557) constitute quarterly county Social Service Fund fiscal reporting. Failure to submit complete, accurate, and timely reports can result in the delay for one quarter of CCSA state funding, Title IV-E administration and training, Title XIX Medical Assistance Non-Waiver Social Services administration, MFIP Child Care administration, MA Rule 25 Social Services administration, and authorized Direct Charge Programs which seek administrative reimbursement.

It may also result in a 20 percent reduction in Title IV-E and Title XIX MA Non-Waiver Social Services administrative reimbursement. The funds resulting from the 20 percent penalty would be distributed to the county agencies that meet the reporting requirements (Minnesota Rules, part 9550.0340).

Details on timely reporting policies are found in Bulletin No. 06-32-12 (October 10, 2006).

SPECIAL NEEDS

This information is available in other forms to persons with disabilities, please contact us at 651-431-3777(voice) or the Minnesota Relay Service at 1-800-627-3529 (TDD), 7-1-1 or 1-877-627-3848 (speech-to-speech relay service).

ATTACHMENT A

**INSTRUCTIONS FOR COMPLETING THE SOCIAL SERVICES
FUND REPORT (DHS-2556)**

Table of Contents:

- GENERAL INSTRUCTIONS (page A1)
- ELECTRONIC FORM AND E-MAIL OR PAPER (pages A1-A2)
- INSTRUCTIONS FOR COMPLETING THE EXPENDITURES AND REVENUE SUMMARY (pages A2-A5)
- INSTRUCTIONS FOR COMPLETING SCHEDULE 2556.1: "SSTS SOCIAL SERVICES COST POOL" (pages A6-A9)
- INSTRUCTIONS FOR COMPLETING THE SCHEDULE 2556.2 "APPROVED SSTS REDUCTIONS" (pages A9-A11)
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- SSIS CLAIMING FREQUENTLY ASKED QUESTIONS (pages A13-A14)

GENERAL INSTRUCTIONS

1. Report all financial activity on a **CASH BASIS**. Expenditures and revenue reported must have been actually disbursed or received during the quarter, not accruals owed or earned.
2. Follow COFARS conventions in completing this report. County agencies, which have chosen to use another accounting system, must also comply with COFARS conventions.
3. Include all social service expenditures and revenue as detailed in Attachment B.
4. Report all expenditures as net of refunds and cancellations. A refund occurs when the payee returns all or part of the money received in the period of disbursal. A cancellation occurs when a warrant or other payment is canceled prior to its being honored.
5. Round all amounts to the nearest dollar.
6. Report only "real" activity that represents the delivery of, or payment for, a service, or receipt of revenue. See Attachment B, page B3.
7. The Expenditures and Revenue Summary page must be signed by the county director or a county official authorized to sign in the county director's absence. If the report is submitted electronically, it will be assumed that the director has approved the report and that a signed copy is on file. This is consistent with other electronic reports such as SEAGR and the TCM Client Statistical Report.

ELECTRONIC FORM AND E-MAIL OR PAPER

As a service to counties, the Social Service Fund Report can be completed on DHS supplied spreadsheets that can be e-mailed for submission. The up-to-date forms (edition 1/07) 2556, 2556.1, 2556.2, and 2556.5 will be distributed to counties by e-mail. The forms will be in excel (xls) format and contain formulas for math and line relationships that will help in reducing math

and typing errors. Once completed, the forms can be submitted to dhs.ssf@state.mn.us as an attached file. Normal submission dates will apply. In anticipation of automatic processing at DHS, edition 1/07 must be used, and the following file naming and form completion conventions apply:

Name file: county#SSFRquarteryear -- for example Aitkin first quarter 2007 = 01SSFRQ107

Complete 2556: put the two digit county # and end date of report in MM/DD/YY (i.e. 03/31/07) format in spaces at top of the form. Your entries carry automatically to the other schedules.

Paper reports can still be submitted. Use the forms at the back of this bulletin, or the report is available on line at: <http://edocs.dhs.state.mn.us/lfserver/Legacy/DHS-2556-ENG>. The edoc form pages can be filled in on line with built-in copy and macro functions, but must be printed and signed for paper submission. The on-line forms cannot be saved electronically.

INSTRUCTIONS FOR COMPLETING THE EXPENDITURES AND REVENUE SUMMARY

1. Complete the "Current Quarter" column every quarter. The "Calendar Year Total" column is optional, except for the quarter ending December 31.
2. Include all state and federal administrative aid.
3. Include only the county share of payments for Consolidated Chemical Dependency Treatment Fund expenditures and payments to Regional Treatment Centers (RTC) if paid by Social Services Fund.
4. When reporting MA Waivered Services, MA Screenings, and MA Case Management (such as MH-TCM), include the total associated expenditures. The state and federal share of revenue received must be receipted into and reported under "5300 Intergovernmental State" and "5400 Intergovernmental Federal," respectively. Counties receive a monthly MMIS report called the County Confirmation Report (CCR) that details this type of social service activity.
5. There may be instances where counties are billed by MMIS for their county share of a service. One such example would be for Severely Emotionally Disturbed (SED) clients under 18 years of age in an RTC facility. If the county share is paid through social services, it must be reported as an expense.
6. Do not include property taxes, penalties, or interest on investments.
7. Do not include amounts being reported on the quarterly Income Maintenance Expense Report (DHS-2550, or equivalent county cost allocation plan) or amounts that by their nature are considered income maintenance.
8. This report accounts for the same total dollar amounts as reported on the SEAGR (Social Services Expenditure and Grant Reconciliation) Report (DHS-2557) and therefore it is recommended that the reports be used as audit checks, one against the other.

EXPENDITURES:

Line 1 – Contracted Services for Clients (Public Aid Assistance – COFARS 6000)

Include on this line all expenditures for the purchase of services to or for clients. This would include costs for temporary or supplemental workers, not on the county payroll, who provide service to or for clients. Add back any FICA tax withheld from payments to vendors.

Line 2 – Payroll and Related Benefits (Personal Services – COFARS 6100)

Include all salaries and employee benefits. Do not include compensation of independent contractors or self-employed individuals.

The separation of contracted service costs to or for clients versus county staff service costs must be maintained for cost allocation purposes under the SSTs. Only county staff (on county payroll) can participate in the SSTs. See the discussion under Instructions for Completing Schedule 2556.1 “SSTs Social Services Cost Pool.”

Line 3 - Services and Charges (COFARS 6200)

Services and charges include services rendered by businesses or individuals that are not on the county payroll. It may include charges made by one department of a county to other departments (Interdepartmental Charges). Interdepartmental charges would normally be supported by agreements or contracts, and accounting transactions. Examples may include auditor/treasury support for handling warrants or Electronic Funds Transfer (EFT), motor-pool costs, or county legal assistance. Paying interdepartmental charges is an effective way for capturing costs in the Social Service Fund that would otherwise be treated as County-wide Indirect. See the discussion of this under Attachment B, page B1.

Contracted costs for temporary or supplemental support staff should be reported here as Professional and Technical Fees for Service. However, contract costs for temporary or supplemental staff providing service to clients must be reported as Contracted Services for Clients on Line 1.

Some examples of Services and Charges are:

- Communication and Non-Client Transportation Services
- Typing, Photocopying, Duplicating, and Binding
- Utility Services
- Professional and Technical Fees for Service
- Repair and Maintenance Services
- Travel
- Rentals and Service Agreements
- Interdepartmental Charges

Line 4 - Direct Materials and Supplies (COFARS 6400)

A supply item is any article or material that meets at least one of the following four conditions:

- It is consumed in use;
- It is expendable: that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with a new unit rather than repair it;

- It is equipment whose unit cost is less than the capitalization level established by your agency for financial statement purposes; or
- It loses its identity by fabricating or incorporating it into a different or more complex item.

Some examples of Direct Materials and Supplies include:

Office and computer supplies
General operating supplies
Repair and maintenance supplies

Line 5 - Capital Outlay (COFARS 6600)

This category is used to record amounts paid for the acquisition of fixed assets or additions to equipment and other capital assets. To determine if an item should be capitalized, all the following criteria must be met:

- The expected useful life of the item must be more than two years;
- The total cost of the item will exceed the amount determined to be direct materials and supplies;
- The item is not a repair part; and
- An improvement must increase the value or extend the life of the item.

See Attachment C for more information and depreciation criteria.

Line 6 - Debt Services (COFARS 6700)

This category includes amounts paid for the reduction of principal, interest, and debt service costs for the following:

Bonds
Long-term loans - term of more than five years
Short-term loans - term of five years or less but not borrowed and payable in the current fiscal year
Current loans - payable in the same fiscal year in which the money was borrowed

Line 7 - Other Expenses (COFARS 6800)

This category is for expenditures made for minor expenses not otherwise classified. As a practical matter, this line may be used to isolate costs that are not eligible for federal reimbursement. Some examples of ineligible expenses are entertainment costs, fines and penalties, investment counseling costs, and lobbying costs. See OMB Circular A-87 for more information.

Line 8 - Administrative Allocation

Include in this category that portion of the county administration charges that were allocated to the Social Services Fund, which were not already included in Lines 1-7. Do not include Depreciation Expense, which must be reported on Schedule 2556.1 "SSTS Social Service Cost Pool." See Attachment C for more information. This line is a good place to isolate all allocated costs as opposed to those supported by direct payment.

Line 9 - Total Expenditures

Enter the sum of Lines 1 through 8.

REVENUE:**Line 10 - State Shared Revenue (COFARS 5200)**

This COFARS category is used to report revenues received from the state government that are distributed based on state statute or regulation, and are in lieu of property taxes or other revenue sharing. Refer to the Department of Revenue Tax Bulletin # 29 and COFARS Manual for details (section 5500, page 5). The majority of revenue is paid as County Program Aid. Another major state shared revenue is the Market Value Credit. There are other numerous aids and credits depending on a county's location, economic activity and other factors.

Include only that portion of State Shared Revenue that has been allocated to the Social Services Fund. The county auditor/treasurer should know if there is a distribution for Social Services.

Line 11 - Intergovernmental State (COFARS 5300)

Include all revenue received from DHS that is for social services. Do not include revenue already entered on Line 10.

Line 12 - Intergovernmental Federal (COFARS 5400)

Include all revenue received from the federal government, either directly or through DHS that is for Social Services.

Line 13 - Fees for Services (COFARS 5500)

Include all fees and other income received for providing materials or services. Fees for services are usually generated through insurance or from the client. Do not report any amounts (federal or state shares) collected that must be paid back to DHS.

Line 14 - Gifts and Contributions (COFARS 5750)

Include all revenue received from non-government sources that is intended as a gift or a contribution. Philanthropic foundation contributions, including payments made by DHS, should be reported here.

Line 15 - Miscellaneous Revenue (COFARS 5800)

Include recoveries and other revenue that cannot be classified. Do not include refunds and cancellations here (see General Instructions, page 1, item 4, of this attachment).

Do not report any amounts (federal or state shares) collected that must be paid back to DHS.

Line 16 - Total Revenue

Enter the sum of Lines 10 through 15.

INSTRUCTIONS FOR COMPLETING SCHEDULE 2556.1: "SSTS SOCIAL SERVICES COST POOL"

Background and General Information

This schedule adjusts the gross expenditures reported on the quarterly Social Service Fund Report (DHS-2556) to determine eligible expenditures (referred to as the SSTS Cost Pool) that are used in calculating federal administrative reimbursement earned through the SSTS. The SSTS Cost Pool is also used in the targeted case management rate setting process. This SSTS Cost Pool concept allows social services to avoid having counties report administrative costs directly by programs and also avoids indirect cost allocation at the state level. Therefore, it is imperative that the SSTS Cost Pool includes only those administrative costs that are in support of workers on the SSTS.

County administrative reimbursement is calculated on a quarterly basis and there are two funding streams available through the SSTS: Title IV-E (administration and training) and Medical Assistance (MA and Rule 25). Title IV-E and MA administration is eligible for 50% federal financial participation (FFP) while Title IV-E training is eligible at 75% FFP. The factors used in the calculation are the SSTS Cost Pool, results from the SSTS, and client ratios for IV-E. The SSTS results identify the portion of the Cost Pool eligible under the MA or IV-E reimbursement programs. A similar process is used in the targeted case management rate setting.

Requirements and Guidance for Cost Pool Content

Specialized facilities may have excluded costs. As a result of federal guidance, the county Cost Pool must be reduced by certain administrative costs associated with “specialized facilities” operated by the county. These specialized facilities provide direct client services. The portion of

administrative cost to exclude from the Cost Pool would be associated with service staff not on the SSTS. These specialized staff may be county employees who are not on the SSTS, or they could be contracted (non-county) staff.

If a county provides services under the above conditions, the county must allocate the facility’s administrative costs associated with the contracted and/or non-SSTS staff and subtract these costs from the Cost Pool on Line 12. An allocation based upon FTE (full time equivalent) employees may be the easiest method to apportion costs.

County Public Health workers, the SSTS, and Cost Pool. Many counties have an organizational relationship with their County Public Health Department, and in some cases PH workers are providing social services – usually screenings and/or MA waived type services. Usually these services are purchased from County Public Health and are reported as a purchase of service (Line 1 – COFARS 6000 of the DHS-2556). However, if these services are done as

part of County Social Services staff effort (not as a purchase of service), then the following reporting must occur:

- The Public Health worker's entire salary and other admin costs (100%) must be paid by County Social Services and be reported on lines 2 through 8 (COFARS 6100-6800) of the DHS-2556.
- The PH worker must participate fully in the Social Service Time Study.
- The PH worker's staff time must be reported appropriately on SEAGR (DHS-2557)

If there are questions about SSTS participation, contact Joan Manske at DHS Financial Management (651) 431-3800.

Other Guidelines and Helpful Hints for your Cost Pool Calculation. Both county social services and DHS are very interested in maximizing administrative reimbursements and case management rates within the specific concepts and rules of this SSTS Cost Pool system. To this end, DHS has consulted with county social service staff, federal oversight personnel, and expert consultants. It must be understood by all concerned that whatever methods are used to garner FFP or to establish rates, they must be approved by federal authorities. This approval includes these instructions for the SSTS Cost Pool. With the above in mind, here are some guidelines and helpful hints to consider in order to maximize your Cost Pool and administrative reimbursements:

- Follow these guidelines when considering costs to be included in the Cost Pool: (1) No double dipping (this will be rare, but see lines 12 through 14 for this schedule). (2) Costs must be for social service support activity or for a BRASS service, and the BRASS service must be performed by a county worker on the SSTS. (3) Reimbursement follows cost (entity paying for activity/service gets reimbursement).
- Complete the Social Service Fund Report (DHS-2556) as accurately as possible. Be sure to include capital outlay, depreciation, and rent.
- Insure that social service line staff respond accurately to the Social Service Time Study and results are submitted on time.
- Participate in the various "direct charge" programs. See the instructions for Schedule 2556.2 "Approved SSTS Reductions".

Line 1 - Total Expenditures

Enter the total expenditures from Line 9 of the Expenditures and Revenue Summary (DHS-2556).

Line 2 - Depreciation Expense

Include all depreciation of capital assets expensed during the current quarter (see Attachment C).

Line 3 - Total Expenditures

Enter the sum of Lines 1 and 2.

Line 4 – Contracted Services for Clients (Public Aid Assistance – COFARS 6000)

Enter the amount from Line 1 of the Expenditures and Revenue Summary (DHS-2556).

Line 5 - Capital Outlay to be Depreciated

DHS recommends that county human service agencies expense capital outlay whenever federal regulations allow (see Attachment C). However, if an asset was purchased during the current quarter, reported on Line 5 of the Expenditure and Revenue Summary (DHS-2556), and is to be depreciated over the useful life of the asset, enter the full purchase price on this line.

Line 6 - Ineligible Expenditures

Any expenditure included on the Expenditure and Revenue Summary (DHS-2556), that is ineligible for federal reimbursement must be entered on this line. Do not include any expenditures on this line which are included on Lines 4,5,12,13, and 14 of this schedule. See the current OMB Circular No. A-87 for a complete list of ineligible expenditures.

Examples of ineligible expenditures include:

Entertainment: Expenditures relating to amusements, social activities, staff picnics, etc.

Fines and penalties: Expenditures resulting from violations of or failure to comply with federal, state, or local laws and regulations, such as traffic tickets or parking fines.

Interest: Interest on borrowed capital or the use of the county's own funds. Note that interest (financing costs) on allowable acquisitions such as buildings and equipment is generally an eligible expense. See the current OMB Circular No. A-87 for specific conditions.

Contributions and Donations: Expenditures by the board as donations to charities. This does not include gifts and contributions received by the county human service agency.

Under-recovery of costs under grant agreements: Any excess of costs over the federal contribution under one grant agreement is unallowable under other grant agreements.

Bad Debt: Any losses arising from uncollectible accounts and other claims and related costs.

Contingencies: Contributions to a contingency reserve or any similar provision for unforeseen events.

Interfund Transfers: Transfers of funds from one county fund to another.

Purchase of land.

Line 7 - Total Ineligible Expenditures

Enter the sum of Lines 4 through 6.

Line 8 - Total DHS-2557 Column C Cost Pool

Enter the difference of Line 3 minus Line 7. This figure will be used in completing the SEAGR Report (DHS-2557).

Line 9 - Placeholder

Make no entry on this line. This line is reserved for the future potential extension of the SSTs through co-operative agreement.

Line 10 - DHS Approved Additions in SSTS

Use this line in the event these three conditions are met:

- Your county has social service expenditures for a particular group of workers outside the Social Services Fund.
- This group can be included in the SSTS sample.
- You receive written approval from the Department of Human Services.

Line 11 - Total SSTS Additions

Enter the sum of Lines 9 and 10.

Line 12 - Specialized Facilities Operated by the County

Subtract costs if the following applies:

- A specialized facility is operated by the county – such as Mental Health, Chemical Dependency, or residential care.
- All or part of the direct client services are provided by contracted (non-county) staff and/or non-SSTS staff.

The facility's administrative costs must be reduced based upon the administrative costs attributable to the contracted and non-SSTS staff.

Line 13 - DHS Approved Reductions in SSTS

Amounts entered on this line must equal the total expenditures reported on Schedule 2556.2 "Approved SSTS Reductions". See the instructions for Schedule 2556.2.

Line 14 - Direct Federal Grants

Some county agencies receive grants directly from the federal government. These grants are separate from federal revenue available through DHS. These grants must be included on Line 12, Intergovernmental Federal, of the Expenditure and Revenue Summary (DHS-2556). If your county human service agency receives direct federal grants for staff that are not included in the SSTS, enter the total expenditures here. Do not include expenditures on this line that are already included on Lines 4, 5, 12, or 13 of this schedule.

Line 15 - Total SSTS Reductions

Enter the sum of Lines 12 through 14.

Line 16 - SSTS Social Services Cost Pool

Enter the amount calculated by adding Lines 8 and 11 and subtracting Line 15.

INSTRUCTIONS FOR COMPLETING THE SCHEDULE 2556.2**"APPROVED SSTS REDUCTIONS"**

The purpose of this optional schedule is to allow counties to report specific administrative and staff expenditures to be backed out of the SSTS cost pool in order to claim federal administrative reimbursement directly. Counties participating in any of the Direct Charge Programs discussed below must submit Schedule 2556.2. Counties using this schedule will also be required to provide a brief description of the expenditures on the line if there is no pre-printed description.

Counties that choose not to use these direct charge options receive federal reimbursement for these activities as part of the SSTS cost pool and Targeted Case Management (TCM) rate setting processes.

AUTHORIZED "DIRECT- CHARGE" PROGRAMS:

Below are the "direct charge" programs that are currently authorized by DHS. They are listed by their line number on Schedule 2556.2.

Line 1. **MSW Tuition/Training:** Contact Deb Larson (651) 431-3740 for the requirements to participate in this direct charge program.

Line 8. **SSIS Depreciation:** Depreciation expenses for equipment are charged here. Note that only items with a unit value greater than \$5,000 must be depreciated. These expenses must be reported on Schedule 2556.5 "SSIS Quarterly Expense Claims". See the full instructions for this schedule starting on page A11 of this Attachment. Also see Attachment C for depreciation requirements.

Line 9. **SSIS Operational Costs:** SSIS operational costs are eligible for Title IV-E reimbursement in accordance with our State Cost Allocation Plan. However, all operational costs must first be allocated between all departments benefiting from the operational costs.

Operational costs that benefit other county departments, such as router upgrades or other local area network costs, must be allocated to all benefiting departments. The portion allocated to Social Services must be further allocated to all benefiting programs.

Operational costs to support the social workers and support staff who spend a significant portion of their time with child welfare activities may be directly charged to SSIS. The county must determine the proper allocation method to use, based on reasonable and customary practice, and have supporting documentation for the allocation. Only the portion that has been allocated to the social services child welfare activities, supported by the SSIS, can be direct charged to Title IV-E.

Eligible operational expenses must be reported on Schedule 2556.5 "SSIS Quarterly Expense Claims." See full instructions for this schedule starting on page 11 of this Attachment. A copy of the schedule is included at the end of this bulletin. Contact Mark Pochardt (651) 431-3786 for more information.

NOTE: Do not report any development (programming) costs unless you have received prior approval. If new development is necessary, contact Beth Holmgren, SSIS Project Manager, at (651) 431-4745.

Line 10. **Child Welfare Training (CWT) Expenses:** Counties that send their child protection workers to competency-based and/or advanced training offered by the Minnesota Child Welfare Training System can use this option to receive enhanced federal reimbursement. This option removes the CWT costs from the SSTS cost pool and direct charges these

expenditures at 75% federal reimbursement (on the amount after applying the county's Title IV-E ratio). The CWT costs eligible for this option consist of the child welfare social service worker's salary, travel, and per diem expenditures (miles, lodging, and meals) for time spent attending CWT sessions. Only training offered through the Minnesota Child Welfare Training System is eligible for this option. Report the total expenditure. The calculation to apply the IV-E ratio and FFP will be done by DHS Financial Operations.

Line 12. **Additional Nursing Facility Closing Costs:** Refer to Bulletin No. 02-62-01, dated March 26, 2002, for details. The bulletin provides information to obtain the reimbursement form. Part 2 of the reimbursement form contains information about direct charging.

The total approved SSTs reductions shown on Line 13 of this schedule must equal the amount reported on Line 13 of Schedule 2556.1.

INSTRUCTIONS FOR COMPLETING SCHEDULE 2556.5 "SSIS QUARTERLY EXPENSE CLAIMS"

In the first column, *Remarks*, record notes for descriptive details about the expenditure listed on that line. In the second column, *Gross Expenditures*, report the gross costs for that line item. This amount would be the gross SSIS related costs that are in the Social Service Cost Pool prior to the allocation to the Child Welfare program. This information will be used in the annual federal report. In the third column, report the portion of the gross costs that are eligible for direct-charge to SSIS for federal reimbursement (i.e., the portion that can be allocated to child protection and child welfare). In the fourth column, *Total Capital Outlay to be Depreciated*, report equipment purchased in the quarter that must be depreciated. Depreciation is required for ADP (Automated Data Processing) equipment, such as computers or servers, with an acquisition unit cost greater than \$5,000. If the ADP acquisition unit cost is \$5,000 or less, it can be expensed in the quarter it was purchased. Please include detailed information on any costs depreciated.

A. Personnel Costs

A1. Maintenance Programming/Testing: Includes costs for programming and testing for enhancement and maintenance of interfaces between SSIS and county applications. This category was established to cover costs associated with developing and maintaining the software interfaces between SSIS and county accounting and claiming systems. Only costs related to the programming maintenance and testing of those existing interfaces are eligible without prior approval. **If new development is necessary, please contact Beth Holmgren, SSIS Project Manager, at (651) 431-4745 for prior approval.**

A2. User and Desktop Support: User support includes costs for personnel to support users and to coordinate the operation of SSIS in the county. This work may all be done by one individual, or several individuals may do different aspects. Time spent supporting SSIS application issues

and SSIS users by SSIS Coordinators and Trainers may be included. Also included may be the time spent by mentors in training new users or for ongoing training of the SSIS application.

Desktop and network support includes costs for personnel who support network and desktop operations related to SSIS use and who are responsible for installing client software, maintaining system backups, running the archive program, running system maintenance and interface programs, and disaster recovery.

Some examples of the types of eligible costs are:

- Mentor time spent at SSIS Mentor meetings and regional meetings.
- Mentor time spent helping or training county users.
- SSIS Coordinator time spent at regional meetings and on SSIS-related activities.
- Time of network and desktop support staff on SSIS-related tasks, such as installing SSIS workstations, installing supporting software, and troubleshooting network-related problems.

B. Hardware/Network/Communications/ Software

B1. Hardware / Network / Communications: Includes costs for workstation and network hardware for new workers, and replacement or upgrades of existing equipment. Replacement of equipment originally purchased for SSIS for which SSIS reimbursement has been claimed is generally limited to equipment greater than 3 years old, unless an earlier upgrade is required to run SSIS. Also includes costs for router lease and maintenance, hubs, communication servers, leased lines, etc.

Examples of eligible costs are:

- Service for SSIS equipment (workstations and LAN hardware).
- Equipment that supports SSIS, such as routers.
- Firewalls
- Upgrades to workstations, such as memory, disk, or operating system upgrades.
- Replacement workstations provided that the equipment being replaced is over three years old (if FFP was claimed for the original equipment).
- Costs for off-site storage of SSIS backup media.
- Communications charges, such as router leases and maintenance; telephone lines for telecommuters.
- QuickPads

B2. Software: Costs for SSIS-required software and e-mail licenses, as specified. Only software necessary to operate SSIS is eligible.

C. Other

C1. Other (specify): Other miscellaneous costs, as specified, such as:

- Supplies and overhead directly related to SSIS training in the county, such as photocopying end-user materials.
- Training facility costs.
- Contractors hired to do SSIS training.
- Travel costs for trainers.

NOTE: All costs listed above MUST be allocated among benefiting programs. For example, if the network support personnel are claiming time supporting all SSIS users, and adult services staff are users of SSIS, the cost must be allocated such that only the portion related to Children's Services staff is claimed. If a telecommuter uses the telephone line to access any application other than SSIS, only the portion directly related to SSIS is eligible.

Costs that are NOT eligible for SSIS FFP:

- Design, development, and support of new county-specific computer applications, whether or not they interface with SSIS. Some exceptions may be made, but these require prior approval.
- Time of staff while they are using SSIS, regardless of classification. This time should be included in SSTs.
- Staff time of trainees receiving SSIS training.
- Any costs related to supporting workers other than child welfare, child protection, child mental health, child DD, child foster care licensing, or adoption workers.
- Furniture of any type.

SSIS Claiming Frequently Asked Questions

1. *Can we sell our old SSIS workstations or servers after we replace them?*

Yes. If you received 50% FFP, you must apply any amount of gain over 50% of the original cost to the purchase of the new computer. If you don't plan to use it to purchase new equipment, you need to contact Dave West.

2. *Do we have to get prior approval for SSIS expenditures?*

No, except as noted above for special programming costs.

3. *What software is eligible for SSIS reimbursement?*

Very little. We will still support e-mail licenses; however, since there is an embedded word processor in SSIS, we can no longer support external word processing software or office suites. These expenses can still be claimed through Social Services administration (SSTs). If you have questions about whether certain software is eligible for SSIS direct-charge, please call Beth Holmgren at (651)-431-4745.

4. *How frequently can we replace SSIS workstations?*

We have federal approval to replace outdated equipment on a three-year cycle. Within the three-year timeframe, if memory or operating system upgrades are necessary, those upgrades would be eligible.

5. ***Our county uses outside consultants for some of our SSIS network support. Can we charge this to SSIS?***

The majority of SSIS support is done remotely here at SSIS. However, if there are areas where the consultant helps the county with SSIS, such as with SSIS connectivity to county systems or to the routers, then consultant costs can be charged to SSIS. Remember to allocate costs based on number of child welfare users versus other county users.

6. ***If our county upgrades to Windows XP can we direct charge for that cost through SSIS?***

Yes, upgrades to workstation operating systems are allowed. Again, you will need to allocate costs depending on the amount of time the workstation user spends on child welfare-related activities. Do not upgrade to Windows Vista without approval from SSIS.

7. ***If our county sets up or rents a training lab for internal use, can the county get FFP for that space?***

Yes, the county can get FFP for training space that is used for SSIS training for child welfare staff. If the space is used for other training, the county will need to calculate the amount of time spent on SSIS training for child welfare staff versus other training and allocate the costs properly.

8. ***What about time that our mentors or trainers spend helping staff or training staff on particular pieces of SSIS?***

This time of the mentors or trainers is eligible for 50% FFP – again only for time spent with child welfare staff. Trainee time is not eligible.

THE SOCIAL SERVICES FUND**DEFINING AND IDENTIFYING SOCIAL SERVICES FUND ACTIVITY**

The Social Services Fund consists of all county Human Services financial activity supervised by DHS that is not Income Maintenance or in some rare cases Health. It may be an actual fund, a COFARS-style department within a human services fund, a combination of funds or departments, or merely a tabulation of specific cost and revenue centers.

At the county agency level, social services funding can include any legitimate sources the agency desires. However, for purposes of comparability and report accuracy, DHS defines what counties report to the State as the Social Services Fund. ***The listings below (both included activity and excluded activity) are not complete listings.*** There are frequently new and/or miscellaneous activities and grants that are too numerous to mention.

A suggested method to check whether payments from DHS are part of the Social Services Fund is to note the Invoice Field Code for each payment. If the first character of the 30 character code is a "7," then the payment is for Social Services Fund activity. See the current Invoice Field Code Bulletin for more information on the Invoice Field Codes used by DHS Financial Operations Division. This method does not work for MMIS processed reimbursements that use a remittance advice instead of the Invoice Field Code. However, the MMIS (Medicaid Management Information System) County Confirmation Report provides an excellent breakdown of social service payments to counties.

County-wide indirect costs are not part of Social Service Fund. County-wide indirect costs are administrative expenses of other county agencies that provide support services benefiting the county social service agency. Some examples would be the county treasury department handling payments or funds transfers, or maybe legal assistance from the county attorney's office. These costs are identified in each county's county-wide cost allocation plan. Since County Social Services does not pay for these services, they are not part of the Social Service Fund and must not be reported as such. DHS does allocate these county-wide indirect costs to benefiting programs (i.e. IV-E) and does provide for administrative reimbursement (FFP) to the County General Fund where appropriate. Therefore, if county-wide indirect costs are reported as part of the Social Services Fund, a county would be double-dipping.

Reporting of Child Care Program costs may be affected by county organization. The Child Care Program is now fully under DHS supervision and generally county paid or funded child-care activities are part of the Social Service Fund and must be reported. However, some counties have reorganized their staff efforts for Child Care Program activities and shifted the work to their Income Maintenance financial workers. These income maintenance child care costs must be reported under Income Maintenance programs and not in the Social Service Fund. DHS has given considerable thought as to how these child care staff costs in income maintenance could be

reported as part of the Social Service Fund and thus be considered as part of the SSTS Cost Pool. Unfortunately, financial worker efforts fall under the Income Maintenance Random Moment Study (IMRMS) and at present dual SSTS / IMRMS participation by staff is not allowed. Eventually, child-care expenses will be paid directly to providers through a DHS centralized payment system. This will be reflected in a reduction of purchased service expenditures reported on the Social Service Fund Report (DHS-2556).

The following list of Social Service Fund activities is not substantially different from past years. Several newer programs, since the last update of this bulletin, have been added to the following lists and they are in bold:

THE SOCIAL SERVICES FUND MUST INCLUDE THE FOLLOWING, WHETHER PROVIDED DIRECTLY OR PURCHASED:

- CCSA Block Grant (Children and Community Services Grant)
- Title XX Block Grant
- All Medical Assistance (MA) waived and case management services (EW, TBI, ACS, CAC, CADI, MR/RC, LTCC, RSC, ARMHS, etc.)
- MA Social Services Non-Waiver Administration (MA-SSTS)
- PASARR (Pre-Admission Screening/Annual Resident Review)
- Administration of Social Services
- Family-Based Services
- Refugee Unaccompanied Minors (medical, room and board, and cash assistance)
- Forgotten Children, Children's Trust Fund, Children's Justice Act
- Child Welfare Assessments (including **Family Response**, Concurrent Planning, and Parental Support Outreach)
- Child Welfare Training
- Child Protection Services (including **Family Response**, Concurrent Planning, and Parental Support Outreach)
- Family Group Decision Making
- Title IV-E Foster Care, maintenance and intake planning
- Title IV-E Administration/Training (SSTS)
- Juvenile Placement Funds (Dept of Corrections)
- All other foster/substitute care, out-of-home placement (including Relative Custody Assistance)
- Child Welfare - Targeted Case Management (CW-TCM)
- Social Services Information System (SSIS)
- Rule 4 Placing Agency Time Study (PATs)
- Collaborative activity as specified (see Attachment D)
- Adolescent Life Skills including SELF (Support for Emancipation and Living Functionally)
- Subsidized Adoptions/Adoption Assistance and **Incentives**
- Child Care Fund (including reimbursements from MFIP, AHIC, Basic Sliding Fee, and the Child Care Development Block Grant and other special programs)

Minnesota Family Investment Program (MFIP) services (including employment services, Supportive Work, Diversionary Work and related case management functions)
Rule 25 Assessments (SSTS)
Chemical Dependency programs (including CD Consolidated Fund - county share only, and Juvenile CD Assessment)
Payments to Regional Treatment Centers (county share only)
Mental Health programs (Rules 12 and 78, Children's Mental Health, Adult Mental Health, and numerous other specific grants)

Systems Initiatives

Mental Health – Targeted Case Management (MH-TCM)
Assertive Community Treatment (ACT)
Services for the Developmentally Disabled (DD) (including DD SILS, DD Family Support, and Day Training and Habilitation)
DD (Developmental Disabilities) Screenings (MA or not)
Consumer Directed Community Supports (CDCS)

Minnesota Senior Health Initiative (MNSHO)

Adult Protection Services, Alternative Care
Title III Older Americans Act
Services for Elders and the Aging, Consumer Support Grant
Volunteer Services
DHS authorized demonstration projects

THE SOCIAL SERVICES FUND MUST EXCLUDE THE FOLLOWING:

All Income Maintenance programs (including child care activities if provided by financial workers)
Payments to University Hospitals
Title IV-D Child Support Enforcement
Fuel Assistance/Energy Assistance Program (EAP)
Community Action Program (CAP)
Rule 25 Chemical Dependency Assessments paid for by the Department of Public Safety
Corrections services (except substitute care paid by Social Services and special Juvenile placement funds)
Services supervised and/or funded by a Minnesota state department other than DHS (Jobs & Training, Education, Health, Economic Development, Public Safety, etc.)
Collaborative revenues and services that do not fall into categories (1) through (3) listed in Attachment D, Page D2.
County-wide indirect costs

REPORT ONLY "REAL" ACTIVITY

When reporting Social Services Fund activity on the Social Services Fund Report (DHS-2556), it is important to avoid reporting some county agency accounting transactions which do not reflect actual delivery of, or payment for, a service, or receipt of a revenue. These situations may arise

When dealing with county consortiums (host county arrangements or collaboratives). Some consortium activity may be merely a pass-through. Member counties need to decide whether the county acting as overall fiscal agent will report all activity (receipt of revenues and expenditures), or if each member county will report its own portion of the activity to DHS. The transferring of funds within a county may also result in non-reportable activity because it does not pay for the provision of a service.

CAPITAL OUTLAY AND DEPRECIATION

CAPITAL OUTLAY

Capital outlay consists of amounts paid for the acquisition of equipment and other capital assets, including expenditures for items which are to be capitalized and depreciated over the life of the asset. Generally, the following criteria must be met for an expenditure to be classified as "Capital Outlay."

1. **"Equipment"** means an article of non-expendable, tangible personal property having a useful life of more than two years and an acquisition cost greater than the capitalization level established by your agency for financial statement purposes. *Any purchases (except certain automated data processing equipment) with a unit cost greater than \$25,000 must be considered equipment. The ADP threshold is generally \$25,000, however; SSIS ADP equipment has a threshold of \$5,000. The unit cost for SSIS ADP equipment is based upon recent clarification of federal program requirements.*
2. **"Other capital assets"** mean buildings, land, and improvements to buildings or land that materially increase their value or useful life.

DEPRECIATION

For all capital purchases, except SSIS ADP equipment, federal regulations allow county agencies to expense items costing \$25,000 or less in the period in which they were purchased. Capital item purchases of more than \$25,000 are required to be depreciated.

Depreciation is required for SSIS ADP (automated data processing) equipment, such as computers or servers, with an acquisition unit cost greater than \$5,000. If the SSIS ADP acquisition cost is \$5,000 or less, it can be expensed in the quarter it was purchased.

DHS recommends that county human service agencies expense capital outlay whenever federal regulations allow. Following this procedure will simplify accounting for assets and maximize federal reimbursement. If an asset must be depreciated, a generally accepted method should be used. For further information see OMB Circular No. A-87, Revised and 45 CFR part 95.705.

REPORTING CAPITAL OUTLAY AND DEPRECIATION

A capital outlay must be reported in the quarter that it is paid for, in its entirety, on Line 5 of the Expenditure and Revenue Summary (DHS-2556). Expenditures that are to be depreciated over the useful life of the asset (any item over \$25,000 in value or \$5,000 for SSIS ADP) must also be reported in the same quarter on Line 5 of Schedule 2556.1: "SSTS Social Services Cost Pool." Placing the item cost on Line 5 of Schedule 2556.1 removes the entire cost from the SSTS Cost Pool. Report the actual depreciation, as it is expensed during the quarters on Line 2 of Schedule 2556.1. Reporting the depreciation expense on Line 2 puts this portion of the value of the capital item back in the SSTS Cost Pool.

LOCAL COLLABORATIVE ACCOUNTING AND SOCIAL SERVICES FUND REPORTING

OVERVIEW

Most county social service agencies are currently involved in local collaboratives, referred to hereafter as simply collaborative(s), that are built around improved services to children and families. The idea of a collaborative is for local agencies (social services, schools, health, corrections, etc.) and other providers of services for children to form a long term, formal partnership to coordinate and/or provide services together, and administer an integrated fund. Collaboratives include three types:

- Family Services Collaboratives that focus on prevention, education, and health; and,
- Children's Mental Health Collaboratives that focus on children with emotional or behavioral disturbances, and,
- Integrated Family Services and Children's Mental Health Collaborative.

In 1994 a state interagency work team called the State Collaborative Finance Focus Team provided initial accounting and reporting guidance to collaboratives and county social service agencies. This published information, originally titled "Collaborative Fiscal Framework" and later re-titled "Fiscal Information for LCTS Fiscal Reporting and Payment Agents", has been distributed at various workshops and conferences. To obtain this or additional fiscal information for collaboratives compiled by DHS, call Natalie Brickey, DHS Financial Operations Division, at (651) 431-3783.

SOCIAL SERVICE FUND REPORTING (DHS-2556)

Background: Early fiscal policy for reporting collaborative activity was to recognize any activity that went through the county social service agency's books. This policy was adopted for ease of reporting based upon the county social service agency using a social service (sub) department as their cost center. However, current practice and the developed governance and audit requirements recognize that most county social service agencies are acting as the collaborative fiscal agent and/or the LCTS fiscal reporting and payment agent, and are using an agency fund for their cost center. Using an agency fund as the collaborative cost center separates the collaborative activity, governance, budget, audit, and financial statements from the Social Service Fund. In addition, an agency fund will automatically track a separate cash balance.

School districts: If a school district is a member of a collaborative that was formed under a Joint Powers Agreement, the resulting activity (cost center) must be audited annually. A copy of the audit must be submitted to the Minnesota Department of Education. See School Business Bulletin No.13 dated February 2000 for more information.

Reporting Guidance: The following guidance reflects the above concepts where collaborative activity is accounted for outside the Social Service Fund. The primary idea is for county social services to report collaborative revenues and attendant expenses that flow through their agency

to the collaborative cost center for use as directed by the collaborative governance organization. The exception to this would be collaborative distributed revenues that are actually used by county social services on behalf of the collaborative. The actual revenues and expenses are outlined below and should provide clear reporting guidance.

Cost and revenues related to the collaborative must be reported as part of the Social Service Fund as follows:

- Report Local Collaborative Time Study (LCTS) reimbursements. The county social service agency is the recipient of these funds in their capacity as fiscal reporting and payment agent. These LCTS funds must be reported as a revenue when received. Additionally, these funds must be transferred to the collaborative. The transfer should be reported as a purchase of service expenditure.
- Report county social services funding, including county generated funds, categorical funds, and other traditional social service funds, as well as contributed social service worker time and attendant costs when expended for or transferred to the collaborative.
- Report revenues and associated costs where the activity is based upon receipt of funds from the collaborative or another collaborative partner.

Some of the listed reporting is in conjunction with the transfer of revenues between the county social services and the collaborative (fiscal agent). In all cases the agency must insure that no duplicate reporting occurring. In other words, revenue can only be receipted and expensed once for reporting purposes.

Reporting specific to the SEAGR Report is explained in the current SEAGR Bulletin.

LOCAL COLLABORATIVE TIME STUDY (LCTS) REQUIREMENTS

County social service agencies must act as the LCTS fiscal reporting and payment agent for those collaboratives that participate in this revenue enhancement project. The federal LCTS funds are paid directly from DHS to the agent. County social service agencies acting as the LCTS fiscal reporting and payment agent must be able to report on the expenditure of these funds for the collaborative. The LCTS Annual Spending Report is used for this purpose. See Attachment G of the current SEAGR Bulletin for more detailed guidance on expending and reporting for these funds.

SOCIAL SERVICE FUND REPORT**Expenditure and Revenue Summary**

County Name		County No.	For the Quarter Ending (MM/DD/YY)	
COFARS CODES	Expenditures		Current Quarter	Calendar Year Total*
6000	Contracted Services for Clients (Public Aid) (send to Line 4, Schedule 2556.1)			(1)
6100	Payroll and Related Benefits (Personal Services)			(2)
6200	Services and Charges			(3)
6400	Direct Materials and Supplies			(4)
6600	Capital Outlay (Amount to be depreciated to line (5) 2556.1)			(5)
6700	Debt Services			(6)
6800	Other Expenses			(7)
XXX	Administrative Allocation (not included in Lines 1-7 above)			(8)
	TOTAL EXPENDITURES (Lines 1 through 8) (send to line 1, Schedule 2556.1)			(9)
Revenue				
5200	State Shared Revenue (i.e., County Program Aid)			(10)
5300	Intergovernmental State			(11)
5400	Intergovernmental Federal			(12)
5500	Fees for Services			(13)
5750	Gifts and Contributions			(14)
5800	Miscellaneous Revenue			(15)
	TOTAL REVENUE (Lines 10 through 15)			(16)

All expenditures are to be net of refunds and cancellations. Please round to the nearest whole dollar. * This column must be completed for the last quarter of the calendar year, but is optional for other quarters. Please type names below. If report is submitted electronically county must retain a copy with the Director's signature.

Director's signature: _____

Prepared by: _____

Date: _____

Phone number: _____

SOCIAL SERVICES FUND REPORT

Schedule: "SSTS Social Services Cost Pool"

 County Name

 County No.

 For the Quarter Ending (MM/DD/YY)

SSTS Expenditures

Current Quarter Only

- | | | | |
|-----|--|---------------|---------------|
| 1. | Total Expenditures (from DHS-2556, Line 9) | _____
(1) | |
| 2. | Depreciation Expense | _____
(2) | |
| 3. | TOTAL EXPENDITURES (Lines 1 plus 2) | | _____
(3) |
| 4. | Public Aid Assistance (from DHS-2556, Line 1, COFARS 6000) | _____
(4) | |
| 5. | Capital Outlay to be Depreciated (all or partial amount from line (5) 2556) | _____
(5) | |
| 6. | Other Ineligible Expenditures | _____
(6) | |
| 7. | TOTAL INELIGIBLE EXPENDITURES (add Line 4 through 6) | | _____
(7) |
| 8. | TOTAL DHS-2557 COLUMN C COST POOL (Line 3 minus Line 7) | | _____
(8) |
| 9. | Placeholder for SSTS extension through Co-operative Agreement | _____
(9) | |
| 10. | DHS Approved Additions in SSTS | _____
(10) | |
| 11. | TOTAL SSTS ADDITIONS (Lines 9 plus 10) | | _____
(11) |
| 12. | Specialized Facilities Operated by County
(see instructions page A6 of the current Social Service Fund Report Bulletin) | _____
(12) | |
| 13. | DHS Approved Reductions in SSTS (from Schedule 2556.2, Line 13) | _____
(13) | |
| 14. | Direct Federal Grants (not through DHS) | _____
(14) | |
| 15. | TOTAL SSTS REDUCTIONS (add Lines 12 through 14) | | _____
(15) |
| 16. | SSTS Social Services Cost Pool (Lines 8 plus 11 minus 15) | | _____
(16) |

All expenditures are to be net of Refunds and Cancellations. Please round to the nearest whole dollar.

Prepared by: _____ Phone Number: _____

SOCIAL SERVICES FUND REPORT

Schedule: "Approved SSTs Reductions"

 County Name

 County No.

 For the Quarter Ending (MM/DD/YY)

DHS Approved Reductions In The SSTs: Direct Charges

Remarks

1. MSW Tuition/Training				(1)
2. _____	-----			(2)
3. _____	-----			(3)
4. _____	-----			(4)
5. _____	-----			(5)
6. _____	-----			(6)
7. _____	-----			(7)
8. SSIS Depreciation (from Schedule 2556.5, E)	-----			(8)
9. SSIS Operational Costs (from Schedule 2556.5, D)	-----			(9)
10. Child Welfare Training Expenses	-----			(10)
11. _____	-----			(11)
12. Additional Nursing Facility Closing Costs	-----			(12)
13. TOTAL DHS Approved Reductions In SSTs (send to Line 13, Schedule 2556.1)	-----			(13)

SOCIAL SERVICES FUND REPORT

Schedule: "SSIS Quarterly Expense Claims"

County Name

County No.

For the Quarter Ending (MM/DD/YY)

Please report only the portion of direct-charged expenditures allowable for FFP

	Remarks	Gross Expenditures prior to allocation to SSIS	Total Operational Expenses Allocated to SSIS	Total Capital Outlay to be Depreciated
A. PERSONNEL COSTS				
A1. Maintenance Programming/Testing				
A2. User and Desktop Support				
B. HARDWARE/NETWORK/ COMMUNICATIONS/SOFTWARE				
B1. Hardware/Network/Communications				
B2. Software (specify)				
C. OTHER				
C1. Other (specify)				

D. Total Expenditures				
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send to Line 9, Schedule 2556.2

add to Line 5, Schedule2556.1

E. Depreciation Expense for Quarter			
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add to Line 2, Schedule 2556.1

send to Line 8, Schedule 2556.2