

Children’s Community Options Program (CCOP) Reconciliation Packet Instructions

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Annual Children's Community Options Program (CCOP) Annual Reconciliation Requirement

All county waiver agencies (CWAs) administering CCOP must complete an annual CCOP Reconciliation Packet (form [F-01997](#)) and submit it to the Wisconsin Department of Health Services (DHS) [CLTS fiscal team](#).

Human Services Reporting System

A key element of CCOP, and reconciling CCOP, is the Human Services Reporting System (HSRS). HSRS serves as CCOP's mechanism to capture and retain CCOP service data. HSRS also functions as supporting documentation for CCOP service reimbursements to CWAs and DHS is not allowed to reimburse for CCOP services without supporting HSRS data. It's important that CWAs prioritize reporting to HSRS before HSRS's final reporting deadline is reached (see [Fiscal Reconciliation Documents and Milestones, P-02089](#)). Timely HSRS reporting will help ensure that all eligible CCOP expenditures are reimbursed following reconciliation.

CCOP Reconciliation Packet Appendixes

To complete the CCOP reconciliation process, CWAs will be asked to enter requested information into a series of four Excel workbooks, referred to as appendixes. Appendix A for general CCOP utilization, Appendix B for risk reserve tracking, Appendix C for administrative expenses, and Appendix D for final certification. An explanation of each appendix follows.

Appendix A – CCOP Utilization

Appendix A is used to report general utilization of CCOP funding and most aspects of CCOP spending will be reported in appendix A. Appendix A also functions a summary for the entire CCOP reconciliation packet by combining information from other appendixes and organizing it into a single Excel workbook.

Throughout Workbook A is a combination of clear and shaded fields. Shaded fields cannot be changed and are calculated automatically using information from elsewhere in your reconciliation document. Clear fields must be filled out by the CWA.

Before proceeding through each section, you should fill out the County Agency and the Reconciled Year fields at the top of Appendix A. These fields will be used to automatically fill out other relevant fields in the packet.

Section I – CCOP Assessments and Plans

Use section I to report the CCOP assessments (SPCs 603.01 and 603.03) on line A and CCOP planning expenses (SPC 603.02 and SPC 603.04) on line B. Assessment and plan costs must be supported by collaborating information in the Human Services Reporting System (HSRS).

Section II – CCOP Services

Use section II to report CCOP services (all CCOP SPCs excluding the assessments and plans reported in section I). CCOP services must be supported by collaborating information in the Human Services Reporting System (HSRS).

Section III – Children's Long-Term Services (CLTS) Program Match

CCOP funding may be used as local match funding for CLTS Program services which contributes towards CLTS Program maintenance of effort (MOE) requirements (see, [DMS numbered memo 2021-01](#)). CWAs using CCOP funding as CLTS match must report the match amount in section III. The combination of CCOP funds and Basic County Allocation (BCA) funds contributed as CLTS match may not exceed the CWA's published CLTS MOE requirement.

Section IV: CCOP Targeted Case Management (TCM) Revenue

When CCOP is used as nonfederal match for Medicaid targeted case management (TCM) the full service cost is reported to HSRS and subsequently reimbursed by CCOP in the year in which it was occurred. Upon receipt of the Federal-match reimbursement for that CCOP-funded TCM, the reimbursement must be applied as a CCOP expenditure offset to ensure that TCM services are not double-reimbursed.

CWAs must use line F to report any TCM revenue received from CCOP-funded Medicaid TCM during the reconciled year. This TCM revenue will be applied as an offset to reimbursable CCOP expenditures prioritizing CCOP assessments/plans, CCOP services, and CLTS-match in that order.

CWAs may voluntarily use TCM revenue to offset CCOP administrative costs instead of CCOP service expenses. TCM revenue applied this way may not exceed 7% of total TCM revenue for the year and can be reported on line H.

Sections V - VII: CCOP reconciliation summaries

Sections V thru VII compile and summarize CCOP funding interactions throughout the CCOP reconciliation packet. These sections do not require any new data entry on the part of the CWA but, upon completion of the CCOP Reconciliation Packet, CWAs should review sections V thru VII to ensure that they accurately represent your CWA's use of CCOP funding. Questions about these summaries can be sent to the [CLTS Fiscal Inbox](#).

Appendix B – CCOP Risk Reserve

Wisconsin Statute [46.272\(13\)\(f\)](#), allows CWAs to establish a risk reserve using CCOP funding. The risk reserve must be maintained in an interest-bearing escrow account with a financial institution. All interest from the principal shall be reinvested in the escrow account. The annual amount of a CWA's expenditure that may be deposited into a risk reserve fund may not exceed 10% of the CWA's base allocation or \$750,000, whichever is less. The total risk reserve balance, including interest, may not exceed 15% of the CWA's base CCOP allocation.

If your CWA has a CCOP risk reserve account, or closed a CCOP risk reserve account during the reconciled year, then you must complete section VIII of the CCOP reconciliation packet. CWAs with risk reserves must also provide the following information with their CCOP reconciliation packet:

- Year-start CCOP risk reserve account bank statement
- Year-end CCOP risk reserve account bank statement
- (Optional) Any mid-year CCOP risk reserve bank statements that add clarity to risk reserve activity
- DHS notification(s) approving the use of CCOP risk reserve funds for administrative expenses

Section VIII – Risk Reserve Activity

Section VIII is used to track CCOP risk reserve activity in a manner similar to balancing a checking account. CWAs with a risk reserve account should proceed through section VIII and fill out lines A through Y as they apply. Only a few lines are likely to apply to a given risk reserve account during the year so it is likely that the majority of section VIII lines will remain empty.

Section VIII is split into 4 segments. Segments are separated by actual and pending risk reserve activity, then split again by reconciled year and prior year activity. A summary of how each segment applies is below:

A. Reconciled year CCOP risk reserve activity:

This refers to interest, deposits, or withdrawals, in the CCOP risk reserve account balance that apply to the reconciled year CCOP allocation *and* are represented in the year-end bank statement.

An example of CY 2021 reconciled year risk reserve activity would be a \$500 withdrawal on 6/25/21, which was used to offset CY 2021 CCOP service expenses.

B. Pending reconciled year CCOP risk reserve activity:

This refers to deposits or withdrawals the CWA intends to apply to the reconciled year CCOP allocation but did not occur in time for the reconciled year-end bank statement.

An example of CY 2021 pending reconciled year risk reserve activity would be a \$500 withdrawal on 5/18/22, used to offset CY 2021 CCOP service expenses. This is because the 2022 withdrawal would not be represented on the 12/31/21 bank statement but was used for CY 2021 services.

C. Prior year CCOP risk reserve activity, resolved during reconciled year:

This refers to deposits, or withdrawals that occurred during the reconciled year but apply to a previous year's CCOP allocation/reconciliation.

An example of CY 2021 prior year risk reserve activity, resolved during reconciled year, would be a \$500 withdrawal on 5/18/21, reported as an offset to CY 2020 CCOP service expenses on the 2020 CCOP reconciliation. This is because the 2021 withdrawal is paying for 2020 CCOP services yet the withdrawal had not occurred in time for the 12/31/20 bank statement. This withdrawal did, however, occur during 2021 and would thus affect the 2021 year-end bank statement.

D. Pending prior year CCOP risk reserve activity:

This refers to deposits or withdrawals the CWA intended to apply to a previous year's CCOP allocation but have not occurred in time for the reconciled year-end bank statement.

An example of CY 2021 pending prior year risk reserve activity would be a \$500 CCOP risk reserve deposit reported on the CY 2020 CCOP reconciliation but, as of 12/31/21 (the following year), that deposit has not been made in the risk reserve account.

CWAs should take prompt action, following the reconciliation, to resolve pending prior year CCOP risk reserve activity since it represents more than a 12-month delay in risk reserve maintenance

If done correctly, the starting and ending risk reserve balances (lines O and R, respectively) should align with the bank statements provided alongside the CCOP reconciliation packet.

Section IX – Risk Reserve Applied to Administrative Expenses

If any CCOP risk reserve funds were used for administrative expenses, then section IX must be completed; otherwise section IX may be skipped. It requires prior department approval to use CCOP risk reserve funds on administrative expenses.

Using the chart provided, describe each administrative expense for which risk reserve funds have been approved. The risk reserve funds should be the lesser of the department-approved amount or the actual administrative expense as it applies to CCOP. A text box has been provided to include any additional comments and/or explanation on how the CCOP risk reserve funds were applied to administrative expense(s).

Appendix C – CCOP Administrative Expenses

Section X – CCOP Administrative Requests

Section X is used to establish your CWA's CCOP administrative request. Use line A to report all CCOP administrative expenses allocated to CCOP.

Use line A to report all administrative costs allocated to CCOP, regardless of CCOP's reimbursement limitations, including CCOP administrative costs that will be offset with targeted case management revenue or CCOP risk reserve funds.

Use line E to formally request a CCOP administrative reimbursement. By policy, CCOP administrative reimbursements will be limited to 7% (10% with an approved variance, see below) of the CCOP Base Sub B. CWAs are not required to request a CCOP administrative reimbursement but no administrative reimbursement will be provided unless line E is filled out. Line E may not exceed the remaining unreimbursed CCOP admin expenses (line D) after applying offsets for targeted case management revenue and application of risk reserve funds.

CCOP Administrative Variance Requests

By policy, CCOP administrative reimbursements are limited to 7% of the CCOP Base Sub B allocation (base CCOP service allocation); however, with a department reviewed and approved variance request, CCOP may reimburse up to 10% of the CCIOP Base Sub B allocation. If your CWA wishes to request an administrative variance, change the dropdown on line G to "yes" and fill out the Variance Request Chart to detail why an administrative variance is needed. Variance requests will not be approved if line G is left as "no" or the variance chart is left blank.

Appendix D – Contact Information and Certification

Section XI – Contact Information

Section XI is used to gather contact information in case DMS's fiscal team has any questions or concerns with the submitted CCOP Reconciliation Packet. DMS's fiscal team may also use the contacts listed in section XI as the initial points of contact for other CCOP fiscal communications. CWAs must provide primary fiscal contact information and should include secondary fiscal contact information whenever possible. Including secondary contacts help prevent communication breakdowns in the event of long-term absences or staff turnover.

Section XII - Certification

The **Statement of Approval and Accuracy** included in section XII must be read and completed by a representative who is able to attest to the accuracy and appropriateness of the information included in their CWA's CCOP Reconciliation Packet. DHS will not consider a CCOP Reconciliation Packet complete unless an appropriate CWA representative certifies the reconciliation packet in section XII.

Final Checklist

Before submitting your CCOP reconciliation packet please confirm that your packet meets all of the following requirements:

Appendix A – CCOP Utilization

- The "County Agency" and "Reconciled Year" fields at the top of the appendix have been filled out.
- CCOP assessment (line A), planning (line B), and service (line D) fields have been filled out and match the information represented in the Humans Services Reporting System (HSRS)
- Line E accurately represents any CCOP funding applied as CLTS-match as part of its CLTS maintenance of effort (MOE) requirement.
- Section IV accurately reports any CCOP targeted case management revenue received during the reconciled year.
- The CCOP summaries in sections VI and VII have been reviewed for accuracy and completeness.

Appendix B – Risk Reserve (only applies to CWAs with a CCOP risk reserve)

- Section VIII has been completed based on your CWA's CCOP risk reserve activity for the reconciled year
- Section IX accurately reports any CCOP administrative expenses funded by the CCOP risk reserve
- The following documentation has been included with your CCOP reconciliation packet email:
 - Year-start CCOP risk reserve account bank statement
 - Year-end CCOP risk reserve account bank statement
 - (Optional) Any mid-year CCOP risk reserve bank statements that add clarity to risk reserve activity
 - DHS notification(s) approving the use of CCOP risk reserve funds for administrative expenses

Appendix C – Admin Expenses

- If administrative reimbursement is needed, line A (Total admin expenses) and line E (administrative request) are both filled out.
- If an administrative variance is needed, line G has been changed to "yes" and the subsequent variance request chart has been completed.

Appendix D – Contact Information and Certification

- The primary and secondary contact information in Section XI are filled out and accurate.
- All three fields in Section XII have been certified by an appropriate county representative.