

Children’s Long-Term Support (CLTS) Waiver Program Reconciliation Packet Instructions

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Children's Long-Term Support (CLTS) Waiver Program Reconciliation Packet Instructions

Annual Children's Long-Term Support (CLTS) CLTS Program Reconciliation Requirement

Per the CLTS Program exhibit of the Wisconsin State-County contract, all county waiver agencies (CWAs) administering the CLTS Waiver Program must complete an annual CLTS Reconciliation Packet (form [F-00963](#)) and submit it to the Wisconsin Department of Health Services (DHS) [CLTS fiscal team](#).

CLTS Reconciliation Packet Workbooks

To complete the CLTS reconciliation process, CWAs will be asked to enter requested information into a series of three Excel worksheets. Worksheet A for CLTS expenditure information, Worksheet B for cost share and FICA tax refunds, and Workbook C for final certification. An explanation of each workbook follows.

Workbook A – CLTS Expenditure Summary

Workbook A is used to report expenditures and offsets pertinent to the CLTS Program, most notably CLTS service expenses and CLTS operational and administrative expense reporting. Workbook A also functions as an overall summary of CLTS activities for the reconciled year by combining information from other workbooks and calculating relevant information for reconciliation such as the standard CLTS administrative allowance.

Throughout Workbook A is a combination of blue-shaded and non-shaded fields. Blue-shaded fields cannot be changed and are calculated automatically using information from elsewhere in your reconciliation document. Non-shaded fields must be filled out by the CWA.

Section I – General information

Use section I to indicate the County Waiver Agency and reconciled year (sometimes referred to as the contract year) for which the form applies.

Section II – Children's Long-Term Support (CLTS) Program Service Expenditures

Use line C (cell E15) to report the reconciled year's CLTS service claims which have been paid by CLTS TPA prior to the CLTS cutoff date (see [Fiscal Reconciliation Documents and Milestones, P-02089](#)). Do not include any payments or reimbursements made after the established CLTS cut-off date; this will ensure that both DHS and the CWA are using comparable information when reconciling. CLTS service claims data is available through Business Objects in the CLTS Claims Extract data warehouse.

Section III – CLTS Operational and Administrative costs

Use section III to report the total operational and administrative costs allocated to the CLTS Waiver program. This includes payroll and fringe for staff dedicated to providing CLTS services (such as CLTS support and service coordination) as well as administrative and overhead costs that correlate CLTS Program activities. These expenses may be eligible for reimbursement under your CWA's CLTS administrative allocation. Do not apply any offsets to the costs reported in section III (such as support and service coordination payments from the CLTS third-party administrator); offsets are addressed separately in Sections IV and V.

Expenditures attributed to CLTS as an operational and/or administrative costs must adhere to [DHS Allowable Cost Policy Manual](#) guidelines, must be consistent with other county cost reporting methodologies, and must represent actual expenditures incurred during the reconciled year. The CLTS program is not allowed to reimburse for prospective expenses or expenses more appropriately attributed to other programs/activities.

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Use fields G-1 thru G-10 to describe the different types of costs attributed to your CWA's CLTS operational and administrative expenses. Be sure to include enough information on each line so that it's clear what the expense is and that the expense is fairly and appropriately allocated to CLTS. DHS may send back your reconciliation document for revisions if an operational or administrative expense category is too vague or is missing information.

Section IV: CWA Support and Service Coordination (SSC) Revenue

Section IV is used to report revenue the CWA has earned as a CLTS SSC provider. Use the space provided to align SSC revenue with current and pending CLTS SSC service claims. Descriptions for each section of the CWA SSC revenue table are below:

- **SSC claims paid as of CLTS cutoff date:** This column should represent reimbursed SSC costs, for the reconciled year, paid by the CLTS TPA as of the CLTS cutoff date (see [Fiscal Reconciliation Documents and Milestones, P-02089](#)). The total for this column should roughly correlate to reimbursable SSC services as identified in CLTS claims data.
- **Pending (unpaid) SSC claims as of CLTS cutoff date:** This column is used to report the reimbursable CLTS SSC claims for the reconciled year that were not paid as of the CLTS TPA cutoff date. Expenses entered here should represent both SSC services known to have been paid after the cutoff date and estimated SSC services that are likely to be paid after the cutoff.
- **County Waiver Agency SSC Provider:** This row is used for the reimbursable CLTS service costs the reconciling CWA has earned as an SSC provider. Do not include revenue earned by subcontracted SSC service providers or SSC revenues earned by other CWAs. The total for this row is treated as a CLTS operational cost offset in section V.
- **Other SSC service providers:** This row is used for the reimbursable CLTS SSC services not provided by the reconciling CWA. These are revenues that would typically go to out-of-county SSC providers and subcontracted SSC providers.

Section V: CLTS Operational Cost Offsets

Use section V to report any CWA revenues or non-CLTS funding sources that would offset the CLTS operational and administrative costs reported in section III. This is most often SSC revenue (which is automatically retrieved from section IV for line K-1) but other CLTS operational offsets should be reported when applicable.

Do not treat any payments from the CLTS administrative CARS profiles (876, 877, & 878) as offsets or revenue; the reconciliation document is used to determine the total administrative draw down allowed from those profiles and including them as an offset will result in those funds being unnecessarily recouped.

Line K-2 is reserved for situations where the initially calculated net CLTS administrative request (section VI, line T) is more than the CWA wishes to request from their CLTS administrative allocation in the Community Aids Reporting System (CARS). The CWA may "opt-out" of some, or all, of that CLTS administrative request by including an offset on line K-2.

Section VI – CLTS Operational and Administrative Summary

CWAs may be reimbursed for up to the lesser of their unreimbursed CLTS operational and administrative expenses, 7% of their CLTS service expenditures, or their CLTS administrative allocation. Section VI summarizes the information submitted in sections I – V and puts it in context of those administrative reimbursement policies.

CWAs must report their actual administrative expenses allocated to the CLTS program, regardless of if they are above or below the 7% threshold. CWA fiscal staff should be prepared to provide additional written evidence to support administrative costs if requested by DHS.

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By default, the CLTS reconciliation packet will calculate the 7% of services maximum (on line P) and use that as the basis for the reconciled year's CLTS administrative reimbursement request. If this amount is more than your CWA wishes to request, please return to section V where you may reduce the administrative request by including an optional CLTS administration opt-out amount. If your CWA's unreimbursed operational and administrative expenses exceed the 7% maximum, the difference will be shown on line R and may be requested as a variance.

Variance Requests

A CLTS administrative variance request may allow for the reimbursement of operational expenses exceeding the standard 7%-of-services CLTS administrative allowance. Any CWA requesting a CLTS administrative variance must list the amount of additional administrative allowance requested on line S and use the text box at the bottom of the workbook to narratively describe why an administrative request is needed. The variance request may not exceed the unreimbursed costs on line R.

CLTS administrative variance requests undergo a DHS review and approval process. Payment of a variance request may be limited by the CWA's CLTS administrative allocation and/or available CLTS Program funding. DHS may also choose to approve less than the full variance request amount based on the CWA's justification for the request. It is common practice for DHS to limit variance requests to a maximum percentage of services, calculated after all county reconciliation documents have been submitted, to ensure statewide administrative reimbursements abide by the CLTS Program's policy and funding limitations.

Workbook B – Cost Shares and Federal Insurance Contributions Act (FICA) refunds

CLTS cost shares and FICA tax refunds both represent circumstances where existing CLTS service data indicates higher expenditures than may be reimbursed under the CLTS Waiver. However, unlike most CLTS over-payments (i.e. non-reimbursable CLTS service claims), CLTS cost shares and FICA tax refunds occur over a range of time and can rarely be traced back to a single CLTS service claim. Instead of attempting to correct all of a participant's CLTS claims to account for cost shares or FICA tax refunds, CWAs must report CLTS cost shares and FICA refunds, in Workbook B of the CLTS reconciliation packet. Additional information on both cost shares and FICA refunds can be found below:

Cost Shares

Cost shares represent a CLTS Waiver requirement for certain CLTS participants to share in the costs of their CLTS waiver services. CLTS cost shares must be collected from the CLTS participant by the CWA and are refunded to DHS as part of the year-end CLTS reconciliation process.

Cost shares vs. CLTS parental fees:

Please note that cost shares are commonly confused with parental fees in the CLTS waiver program. CLTS parental fees should *not* be reported in the CLTS Reconciliation Packet and are instead reported to the Community Aids Reporting System (CARS) profile 882 as a negative number. Please contact the [CLTS Fiscal Mailbox](#) with any questions about the distinctions between cost shares and parental fees or how to report them.

Federal Insurance Contributions Act (FICA) Tax Refunds

FICA tax refunds can occur when FICA tax contributions, estimated and withheld by a CLTS financial management service provider, exceed the rendering service provider's actual year-end FICA obligation. This requires the financial management service provider to return the excess FICA withholdings to DHS. Financial management service providers often forward these excess FICA tax withholdings back to the CWA as an interim step in returning these funds to DHS.

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Workbook B is used to report these participant cost shares and provider FICA refunds. The CLTS Waiver program is obligated to collect these offsets and return the appropriate funding to the Centers for Medicare & Medicaid Services (CMS). Cost Shares and FICA refunds are represented in Workbook A as a reduction in CLTS expenditures and will trigger a funding transfer from the CWA to DHS, via CARS, upon completion of the annual CLTS reconciliation.

Each participant's cost shares and/or FICA refunds must be entered as their own line in Workbook B.

Information in the following columns of section VII must be filled out by the CWA and must directly correspond with the CLTS claims data to identify a specific CLTS participant and range of CLTS services:

- Child Last Name
- Child First Name
- Child MCI
- CLTS Service Begin Date (the earliest date where service(s) required a cost share or FICA refund)
- CLTS Service End Date (the most recent date where service(s) required a cost share or FICA refund)

The following columns must be filled out by the CWA and will not be found in the CLTS claims data:

- **Ref ID:** CWAs should assign an ID to each cost share and FICA refund for easy reference. This Ref ID is unique to the reconciliation process and does not appear in other processes or data sets.
- **Cost Share or FICA Refund:** Use the drop down to indicate if the refund corresponds to a Cost Share or FICA refund.
- **Cost Share / FICA amount:** Indicate the amount of funding the cost share or FICA refund that must be recouped to the CLTS waiver.
- **Additional Comments:** CWAs may use this space to add additional comments relevant to the cost share or FICA refund.

Workbook C – Contact Information and Certification

Section VIII – Contact Information

Section VIII is used to gather contact information in case the CLTS fiscal team has any questions or concerns with the submitted CLTS Reconciliation packet. The CLTS fiscal team may also use the contacts listed in section VIII as the initial points of contact for other CLTS Waiver Program 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 IX - Certification

The Statement of Approval and Accuracy included in section IX 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 CLTS Reconciliation Packet. DHS will not consider a CLTS Reconciliation Packet complete unless an appropriate CWA representative certifies the reconciliation packet in section IX.

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Business Objects CLTS Reconciliation Template

DHS has created a web-based Business Objects template to assist CWAs in completing their CLTS reconciliation packet. DHS recommends that CWA fiscal staff participating in the reconciliation process obtain access to the template as soon as possible in order to troubleshoot problems before the reconciliation packets are due.

The CLTS Reconciliation Template is stored in the "CLTS DW External CWA Templates" public folder in Business Objects. Instructions for requesting access to Business Objects are in the [ForwardHealth: How to Log into Business Objects](#) guide. In order to use the template, CWAs will need copy the template to a personal Business Objects folder using the following steps:

- 1) Go to the "CLTS DW External CWA Templates" folder in Business objects
- 2) Right-click the reconciliation template in Business Objects
- 3) Select organize -> copy
- 4) Go to the personal folder in Business Objects in which you plan to store the template
- 5) Right-click in the personal folder and select organize -> paste

Once the CLTS Reconciliation Template has been saved to a personal folder it can be opened and refreshed to populate it with data.

The Business Object CLTS Reconciliation Template is intended to aid CWAs by providing them with the reconciliation information DHS can surmise from the CLTS TPA paid claims data and present it in a format similar to the CLTS Reconciliation packet. The CLTS reconciliation template is not a replacement for CWA monitoring and evaluation practices; it remains the CWA's responsibility to ensure that the information included in the CLTS Reconciliation packet submission is accurate and appropriate.

Final Checklist

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

Workbook A – CLTS Expenditure Summary

- All non-shaded fields have been reviewed and filled out, when applicable.
- There are no bright red cells indicating an error with service, cost share and/or FICA reporting (lines C thru F)
- All operational and administrative costs allocated to CLTS have been included in section VIII prior to adjustments for operational and administrative offsets.
- The total SSC claims paid as of CLTS cutoff date column, in section IV, aligns with the SSC payments in the reconciled CLTS claims data.
- The administrative variance request (line S) does not exceed total unreimbursed CLTS operational expenses and has not turned bright red.
- A narrative has been provided explaining why an administrative variance request is needed (if applicable).

Workbook B – Cost Shares & FICA refunds

- All columns are filled out for each CLTS participant
- All reimbursements are shown to correlate with either a cost share of a FICA refund (no blank cells)

Workbook C – Contact Information and Certification

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