Illinois CCSO Cost Report Training

July 9, 2026

Housekeeping

- Please enter your name and organization into the chat for attendance
- The presentation is being recorded
- The recording, slides and a Q & A document will be posted to HFS' website
- Please keep your line muted throughout the presentation
- Please add questions to the chat or use the raise hand function during Q&A
- Only questions related to the cost report process will be answered during this meeting

Background

- The CCSO Provider Handbook (204.7) requires that CCSOs must, at the request of HFS, file annual cost reporting specific to the delivery of services required.

Per 89 Ill. Adm. Code 141:240(a)(2), CCSOs are to provide cost reporting information upon request to HFS in a manner and format specified by the Department.

Cost Report Schedules

Provider Information

- Certification

Schedule A

- Costs

Schedule B

- Indirect Cost Allocation

Schedule C

- Staff Hours & Salaries
- Staffing Ratios

Schedule D

- Transportation

Schedule E

- Enrollees
- Referrals

More specific details can be found in the cost report instructions.

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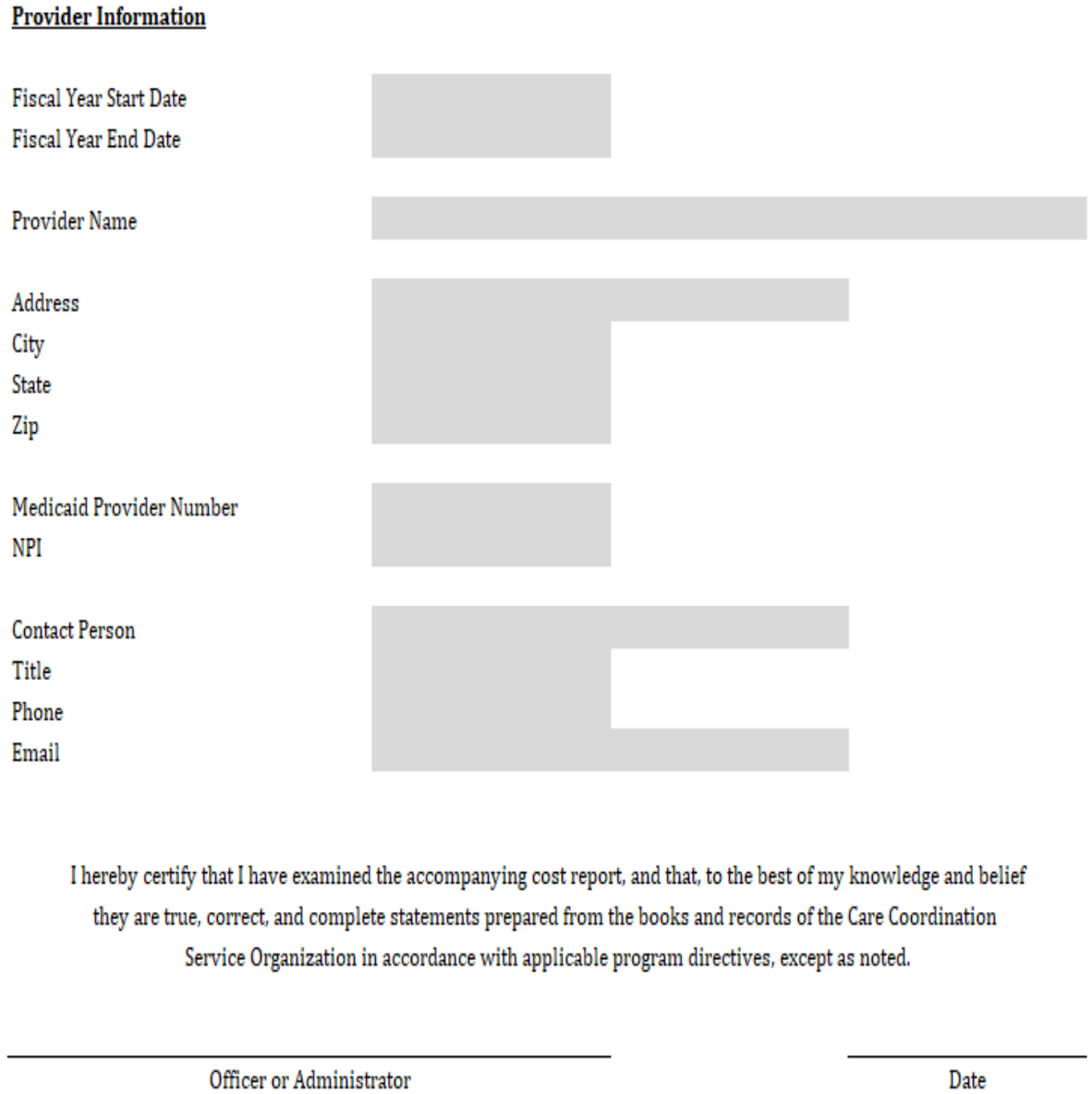
Provider Information

- This schedule must be completed and signed by an officer or administrator of the organization after the cost report has been completed in its entirety.
- Please note that no cost report will be accepted unless this schedule is completed and signed.
- Additionally, no cost report will be accepted without the CCSO Medicaid provider number listed.



Provider Information

Fiscal Year Start Date
Fiscal Year End Date

Provider Name

Address
City
State
Zip

Medicaid Provider Number
NPI

Contact Person
Title
Phone
Email

I hereby certify that I have examined the accompanying cost report, and that, to the best of my knowledge and belief they are true, correct, and complete statements prepared from the books and records of the Care Coordination Service Organization in accordance with applicable program directives, except as noted.

Officer or Administrator

Date

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Schedule A: Costs

General

- This schedule is used to group operating expenses from the trial balance or other accounting records into CCSO cost classifications
- Costs should match accrual-based accounting records.
- General and Administrative costs are for general operations and are not directly related to patient care
- Direct Service Costs are directly related to patient care
- If a Federal Indirect Rate is used, costs should be classified in alignment with the FIR methodology.

	Schedule A: Costs			
		(1) Salaries	(2) Other	(3) Total
	General and Administrative Costs			
1.	Site Costs			$ -
2.	Administrative Costs			$ -
	Direct Service Costs			
3a	CCSO Tier I			$ -
3b	CCSO Tier I - Transportation			$ -
4a	CCSO Tier II			$ -
4b	CCSO Tier II - Transportation			$ -
	Other Activities of Provider			
5a	Direct CCBHC Costs (if applicable)			$ -
5b	Direct FSP Costs (if applicable)			
5c	Other (please specify)			$ -
5d	Other (please specify)			$ -
5e	Other (please specify)			$ -
5f	Other (please specify)			$ -
5g	Other (please specify)			$ -
		$ -	$ -	$ -

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Schedule A: Costs

Salaries (Column 1)

- This column should include salary expenses only. Do not include employee benefits in this column.

Other (Column 2)

- This column should include all non-salary expenses (e.g. benefits, supplies, etc.).

Total (Column 3)

- Automatically calculated based on columns 1 and 2
- The grand total should be equal to total expenses per the provider's trial balance

Site Costs (Line 1)

- Expenses relating to the facility and equipment
  - Depreciation – **Straight Line Basis Only**
  - Rent
  - Property Insurance
  - Interest on Loan/Mortgage
  - Property Tax
  - Utilities
  - Housekeeping and Maintenance

Administrative Costs (Line 2)

- Expenses for all other general and administrative costs.
  - Office Salaries
  - Office Supplies
  - Legal Costs
  - Accounting Costs
  - Etc.

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Schedule A: Costs

CCSO Tier I / Tier II (Line 3/4)

- Expenses directly related to care of Tier I or Tier II clients.
  - This includes wages paid to staff and other costs that are directly attributable to CCSO care.
- Transportation costs should be reported separately on lines 3b and 4b
- Supervisor and director costs can be reported in lines 3/4. However, any administrative or non-CCSO duties should be separated to lines 2 or 5, respectively.
- Staff serving both Tier I and Tier II clients should be allocated between lines 3 and 4.
  - Must be based on a reasonable cost allocation statistic, such as time spent or service counts.

Other Activities (Line 5)

- Expenses related to non-CCSO activities
- All costs of the organization should be reported. All costs related to direct care of other programs and services should be reported somewhere on line 5.
- Pre-populated lines for CCBHC and FSP are there if your organization has costs related to those services.
- Optional lines can be used if your organization has other direct care costs. Please consolidate into as few of lines that is reasonable.

Schedule B: Indirect Cost Allocation

General

- This schedule is used to allocate general and administrative costs to direct service cost centers

Federal Indirect Rate (Lines 1-5)

- If a CCSO has a Federal Indirect Rate (FIR), enter “Yes” on line 1 and complete lines 1-5
- In this case, Schedule A costs should be classified in alignment with the FIR methodology

Federal Minimum Rate (Line 6)

- If the CCSO does not have an FIR and is eligible to use the minimum rate, enter “Yes”

	Schedule B: Indirect Cost Allocation	
1.	Does the CCSO have a indirect cost rate approved by a cognizant agency? If no, go to Line 6.	
2.	Which cognizant agency approved the rate?	
3.	Describe the base rate with respect to the indirect cost rate.	
4.	Enter the basis amount subject to the rate agreement.	
5.	Enter the approved rate amount.	
6.	Does the CCSO qualify to use the federal minimum rate and elect to use the rate for all federal awards? If no, go to Line 7.	
7.	Will the CCSO allocate indirect costs proportionally by the percentage of direct costs for CCSO services versus total costs less indirect costs? If no, go to Line 8.	
8.	If none of Lines 1, 6, or 7 are entered as Yes, provide a thorough description of the cost allocation method used. Enter the amount of indirect costs allocated to providing CCSO services here.	

Direct Cost Apportionment (Line 7)

- CCSOs that do not use the minimum rate default to allocating indirect costs using the ratio of direct CCSO costs to total direct costs.

Other Allocation Method (Line 8)

- If the CCSO does not use lines 1, 6, or 7 to allocate costs, the amount of indirect costs applied to the CCSO should be entered on line 8
- If this line is used, a thorough explanation and rationale for the alternative cost allocation method must be submitted with the cost report.

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Schedule C: Staffing

Schedule C: Staffing

	CCSO Tier I Direct Staff				CCSO Tier II Direct Staff			
	Admin Hours	CCSO Hours	Non-CCSO Hours	Total Salaries	Admin Hours	CCSO Hours	Non-CCSO Hours	Total Salaries
Program Director								
Clinical Director								
Data & Quality Manager								
Community Resource Manager								
Administrative Assistant								
Care Coordination Supervisor								
CCSI Facilitator								
CCSW Facilitator								
Other (please specify)								
Other (please specify)								
Other (please specify)								
Other (please specify)								
Other (please specify)								
	-	-	-	$ -	-	-	-	$ -

Ratios

	CCSO Tier I
Supervisors to Facilitators	
Facilitators to Enrollees	
	CCSO Tier II
Supervisors to Facilitators	
Facilitators to Enrollees	

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Schedule C: Staffing

Hours and Salaries

- Staff Hours should be allocated between time performing admin duties, providing CCSO services, and providing non-CCSO services.
- Hours and salaries should be separated between staff serving Tier I and Tier II CCSO.
    - Staff serving Tier I and Tier II clients should be allocated using a reasonable cost allocation statistic, such as time spent or service count
- This schedule should include all staff directly providing CCSO services
    - If staff members do not fit into a prescribed category, an “Other (please specify)” line may be used.

Ratios

- Ratios are separately reported for Tier I and Tier II clients
- If a staff member serves both Tier I and Tier II clients, their FTEs should be allocated using the previously selected cost allocation statistic.
- Ratios should be entered as decimal numbers. (e.g. 1:1 = 1.00, 1:2 = 0.5, etc.)

Schedule D: Transportation

Transportation for Enrolled Members

- This category should include transportation related to enrolled members only.
- Transportation should be separately reported for Tier I and Tier II enrollees

Transportation for Outreach / Training

- This section should be used for staff transport related to outreach or trainings.
- If a staff serves both Tier I and Tier II enrollees, transports should be allocated using the same method as on previous schedules

Schedule D: Transportation		
Transportation for Enrolled Members	**CCSO Tier I**	**CCSO Tier II**
CFT meetings per year		
Total miles traveled for CFT meetings		
In-person meetings per year		
Total miles traveled for in-person meetings		
Total miles	-	-
Transportation during Outreach	**CCSO Tier I**	**CCSO Tier II**
Meetings with clients in outreach		
Total miles traveled for outreach meetings		
Transportation for Training	**CCSO Tier I**	**CCSO Tier II**
Total number of instances staff travel for training		
Total miles traveled for training		

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Schedule E: Enrollees

Enrollees

- This section should be completed using the total enrolled members on the last day of each month.
- Tier I and Tier II enrollees must be reported separately.

Referrals

- This section should contain the referrals that HFS made to your CCSO for potential enrollees that occurred during each month.
- Tier I and Tier II referrals must be reported separately.

Schedule E: Enrollees		
	CCSO Tier I Enrollees	CCSO Tier II Enrollees
July		
August		
September		
October		
November		
December		
January		
February		
March		
April		
May		
June		
	-	-
	CCSO Tier I Referrals	CCSO Tier II Referrals
July		
August		
September		
October		
November		
December		
January		
February		
March		
April		
May		
June		
	-	-

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What's Next?

- Official cost report request letters will be coming shortly. Letters will include the following information:
  - Due date
  - Supporting documentation that will be requested
  - Other information related to submission
  - **Letters will be uploaded into your agency's CCSO Cost Reporting Folder**
    - HFS will need the contact information including names and emails of individuals who need access to your agency's CCSO Cost Reporting Folder. Please email this information to: HFS.Pathways@illinois.gov.

Thank You

For more information contact:

HFS.Pathways@illinois.gov