



2023 Exhibit L Financial Reporting Template and Health-Related Services Expenditures

Background

The Exhibit L Financial Reporting Template reports CCOs’ health-related services (HRS) expenditures. This guidance will help CCOs complete the semi-annual tab L6.21 and annual tab L6.22 of the **2023 Exhibit L reporting template**.

Reporting must allow the Oregon Health Authority (OHA) to verify that CCOs’ HRS expenditures align with HRS Oregon Administrative Rule (OAR) and the Code of Federal Regulations (CFR). CCOs should review [OAR 410-141-3500](#) and [OAR 410-141-3845](#) to ensure their HRS programs align with published rules, as well as [45 CFR 158.150](#) and [45 CFR 158.151](#), and additional guidance on the [OHA HRS website](#).

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CCO HRS Reporting Timeline

OHA has an annual process and timeline to assess and provide feedback to CCOs on their annual Exhibit L HRS reports:

- October: OHA's Office of Actuarial and Financial Analytics (OAFA) releases the next calendar year's Exhibit L annual reporting template. Any updates to HRS Reports L6.21 and L6.22 may affect internal tracking for CCOs and subcapitated entities that administer HRS.
- January: Quarterly CCO HRS office hours begin and details are available on the [HRS website](#).
- April 30: CCOs submit annual Exhibit L report with details covering the prior calendar year of HRS spending.
- May – June: OHA assesses the prior calendar year of CCO HRS spending to confirm whether spending meets HRS criteria.
- May 16 – June 30: On a rolling basis, each CCO receives OHA's initial assessment and a request for more information on spending that may not meet HRS criteria. The CCO has two weeks to submit revised HRS spending details for OHA reconsideration.
- No later than July 15: OHA finalizes the prior calendar year of HRS spending assessment and releases details to CCOs and OAFA. The final OHA spending determinations will then inform OAFA's PBR calculations.

Semi-annual Tab L6.21

Changes to the 2023 Exhibit L HRS reporting guidance

Updated **guidance** to reflect:

- Added the annual reporting timeline for CCO HRS spending and associated OHA review of spending.
- Additional context added for reporting priority populations in column N.
- Additional context added for reporting the expenditure description in column C.

Reporting cadence and reviews

The "Report L6.21 OHP" is required on an annual basis with the annual Exhibit L submission. Prior to the annual submission, there is an option for CCOs to submit HRS expenditure details through the L6.21 report in the Quarter 2 (Q2) Exhibit L submission.

- **Q2 optional submission:** OHA reviews optional Q2 submission expenditures against HRS criteria and provides a single round of feedback to CCOs. CCOs may use that feedback to fine tune HRS expenditure details prior to the annual submission. CCOs may also request a meeting with HRS staff to ask questions about the OHA feedback.
- **Annual submission:** OHA reviews the annual submission expenditures against HRS criteria and provides a single round of feedback to CCOs. After receipt of feedback, CCOs have one opportunity to submit additional information to OHA before OHA makes final determinations about expenditures meeting HRS criteria. HRS expenditures that do not meet HRS definitions are excluded from performance-based reward (PBR).

Required report expenditures

All HRS expenditures for the calendar year must be included in the annual L6.21 Exhibit L submission. HRS expenditures that utilize quality pool dollars should be reported in L6.21, if the CCO wants the expenditure included in PBR. However, expenditures cannot be reported on both the L6.21 and L17 reports. If quality pool dollars are reported as HRS in the L6.21 report, that can be explained in the narrative field for the quality pool but should be omitted from the dollar total reported as quality pool expenditures on the L17 report. Review the related quality pool question in the implementing, tracking and reporting section of the [HRS FAQ](#) for more information.

Required elements for each HRS expenditure

CCOs are encouraged to review OHA's feedback in the prior year's final HRS determination file to ensure adequate information is provided in the current year's Exhibit L. This is especially important when HRS expenditures continue beyond one year and are reported in subsequent submissions. If needed, reach out to health.relatedservices@oha.oregon.gov to request another copy of your CCO's final determination file from the prior calendar year of spending.

CCOs are also encouraged to provide as much relevant detail as possible and a clear rationale for every HRS expenditure in Exhibit L. This information allows OHA to assess whether each expenditure aligns with HRS criteria. Insufficient detail or a lack of any information in a required column could lead to an expenditure not qualifying as HRS. However, member-specific details (for example, names, other identifiers) are not required and should be excluded in this tab. The following Exhibit L data elements are required for HRS expenditures:

Columns A, C – J, L, and O – X must be completed with sufficient detail for a submission to qualify as approvable HRS expenditures.

- Expenditure/HRS investment name (column A)
- Description of services provided (column C)
- HRS category (column D)
- Amount incurred for flexible services, community benefit initiatives, health information technology (HIT) and total HRS (columns E – H)
- Amount incurred for OHP and HOP populations (columns I – J)
- Description of rationale for this particular investment (column L)
- HRS expenditure and covered services attestation (column O)
- HRS expenditure and SHARE designation attestation (column P)
- HRS expenditure recipient type (column Q – R)
- HRS expenditure design objectives (columns S – X)

Additionally, columns B, K, and Y are required for certain expenditures.

- Column B, the receiving entity, is only required for community benefit initiative (column F) and health information technology (column G) expenditures. If there are multiple receiving entities, provide the names for all entities. Do not report "multiple" or "various" or other non-specific responses.
- Column K, the number of members directly receiving the benefit, is only required for flexible services (column E) expenditures. Flexible services reported without the number of members receiving the service will not qualify as HRS. OHA recognizes that this may not be possible to complete for community benefit initiative expenditures (column F) or health information technology expenditures (column G).
- Column Y, the OHA assigned expenditure number, is only required if the CCO submitted HRS expenditure details through the L6.21 report in the optional Q2 Exhibit L submission for spending in the same calendar year. The OHA assigned number can be found in the OHA feedback file provided to the CCO after reviewing the optional Q2 Exhibit L submission. The CCO is not expected to continue to use the same OHA assigned number for future years of HRS spending. The CCO should only use the OHA assigned number for spending in the same calendar year. The purpose of the OHA assigned number is to assist OHA reviewers in comparing the optional Q2 expenditure details with the final expenditure details in the annual Exhibit L submission.

Recommended elements for HRS expenditures

The following Exhibit L data elements are encouraged for CCOs' HRS expenditures:

- Completion of column M is not required for a submission to qualify for approval. However, this column provides important contextual information that assists in the analysis and approval of a given HRS expenditure.
- Completion of column N is not required for a submission to qualify for approval. However, if the community benefit expenditure (column F) or flexible service expenditures (Column E) addresses a priority population, the CCO must define the population in column N. Report priority populations in line with those defined in [OAR 950-020-0010](#). More than one population can be reported to reflect intersecting populations.

Negative figures (reimbursements or overpayments)

Some CCOs track reimbursements or overpayments as negative values to offset other positive values in Exhibit L. HRS expenditures are assessed by OHA regardless of whether their reported value is positive or negative. Approval of HRS expenditures will be evaluated based on the sufficiency of the submission's description and rationale. Negative values will be included in the total HRS expenditure potentially reducing the net HRS total.

Tips for completing elements with sufficient details

All required fields must be completed for each expenditure. When required fields are left blank, the expenditure will be rejected as not meeting HRS criteria.

Column A: Expenditure name

- Must be the name of the product or service provided; the vendor or supplier name may not be a sufficient title for an expenditure. For example, if there was an HRS expenditure for grab bars purchased at Home Depot, please input "Grab Bars" as the name of the investment, rather than "Home Depot."
- CCOs are strongly encouraged to aggregate like items as one HRS expenditure for multiple recipients, instead of including multiple entries. Entries that are aggregated must have the same rationale for the investment. For example, air conditioners as a flexible service provided to many individual members should be aggregated into one line item. However, aggregating air conditioners along with public transit tickets into one line item would not be appropriate as they do not have the same rationale for the investment.
- CCOs should not aggregate community benefit initiative expenditures across community-based organizations, local public health departments, and other local agencies. This ensures adequate rationale is provided for each expenditure to each entity. Additionally, when an entity receives HRS funds for more than one distinct intervention or set of services, CCOs should consider reporting each separately in order to minimize the chance that an allowable expenditure is grouped with anything that does not qualify as HRS. When distinct interventions or sets of services are reported in aggregate as HRS CBI, and one item does not meet HRS criteria, the entire expenditure line has to be rejected as meeting HRS criteria.

Column C: Description of services provided

- This must describe the service being provided to members and/or the community.
- When reporting flexible services (column E), it is appropriate and encouraged to aggregate like items as noted above. However, do not aggregate items by providing an "including, but not limited to" list of services or a list of potential services. The list should note all services included in aggregate.

- When reporting community benefit initiatives (column F), do not limit the description to the receiving entity’s mission or goals. The description must be of the services being provided or the initiative that is being funded through the receiving entity, not a description of the entity itself.
- For all expenditures, if the description includes both covered services for CCO members and HRS, the expenditure will be rejected as meeting HRS criteria. Only report non-covered services that align with HRS criteria. Note that inability for an entity to bill for a covered service does not make the service eligible for HRS; covered services provided in alternate settings may meet the criteria for [In Lieu of Services](#).
- For all expenditures that could be a covered service for certain eligible CCO members, but are non-covered for the CCO members receiving the HRS, the description must describe how covered services are excluded from the funding. For example, certain members may be eligible for covered climate devices, such as an air conditioner. For air conditioners reported as HRS, the CCO must attest to the air conditioners being provided only to members who are not eligible for the covered benefit and describe how the funds exclude the covered benefit.

Columns I – J: Amount allocated for OHP and HOP populations

Column H contains the total HRS incurred for each line item. Columns I and J reflect how much of that total was spent on the OHP population and the HOP population respectively. Columns I and J must add up to the total HRS expenditure in column H and must be reported in dollars, not percentages or ratios.

- For a flexible services expenditure for a single member, the total from column H should appear in column I if the flexible service was provided to an OHP member, or column J if it was for a HOP member. For a set of flexible services provided to both OHP and HOP members, the CCO should discern how much of the total is attributable to each population. For example, if a CCO has 3% of their membership by enrollment as the HOP population, a Flexible Services expenditure that went to both populations could be estimated as having 3% of the total allocated in Column J, with the remaining 97% allocated to OHP in Column I. If the CCO has more accurate information with more specific totals for each population, then reporting for that expenditure should reflect those specific totals whenever possible.
- For community benefit initiatives and health information technology expenditures, the total allocated to each column may be estimated based on the proportion of populations enrolled as CCO members, as with Flexible Services, or it may be based on the population(s) served by the receiving CBO. Columns I and J must add up to the total HRS expenditure in column H and should be reported in dollars, not percentages or ratios.

For additional questions related to Exhibit L and HOP, including whether the CCO’s proposed allocation method is sound, reach out to the Office of Actuarial and Financial Analytics at actuarial.services@odhsoha.oregon.gov.

Column L: Describe the rationale for this particular investment. Explain the evidence-based best practice, widely accepted best clinic practice, and/or criteria used to justify the expenditures.

- This column reflects the requirements in OAR (410-141-3150 (1) (d)).
- The description must include the evidence-based, best-practice, widely accepted best clinic practice, and/or criteria used to justify the expenditure, not just a description of the expenditure. If multiple rationales exist for different parts of an expenditure, each rationale must be included.
- Alignment with community health improvement plan health priority areas is not a sufficient rationale for the expenditure. Expenditures addressing community health improvement plan health priority areas must also describe how the expenditure is evidence-based, etc.

Example of an entry in column L with a clear rationale for an evidence-based practice

PAX Good Behavior Game is an evidence-based, SAMSHA-endorsed framework for increasing student self-regulation and creating nurturing environments within schools and youth programs. The social emotional and academic returns on this investment have been proven over the past two decades and is resulting in reclaimed instructional time, workforce rejuvenation, and student success measures in cognitive and emotional skills. This expenditure encompassed initial trainings to provide the basic skills needed to implement the PAX framework in schools and other youth-serving settings.

Example of an entry in column L with a clear rationale for a widely accepted practice

The expenditure provides transportation not covered by non-emergent medical transportation to improve access to care. Without access to care, health will deteriorate.

Column M: Describe intended measurable outcomes

- This column is intended to identify how potential outcomes are being, or will be, measured.
- This column is only applicable for community benefit initiatives and flexible services investments that are spent on a consistent basis, and therefore may be evaluated with measurable outcomes. This element is not relevant for HIT.
- Flexible services investments for “one-time use” are not required to include measurable outcomes.

Example of an entry in column M with clear and measurable outcomes

Number and demographics of attendees; number and demographics of youth served by attendees; attendance and referral records; PAX fidelity surveys.

Example of an entry in column M with clear and measurable outcomes

Continued engagement in mental health services or newly engaged in mental health services; reduction in avoidable hospital readmissions; improved client engagement in treatment.

Columns Q – R: Recipient type

These columns support OHA efforts to track total HRS dollars received by social determinants of health (SDOH) partners, local public health entities, clinical providers, Tribes, Indian Health Care Providers, or Tribal organizations. However, these are not the only eligible receiving entity types. If a recipient does not fall into one of these categories, please describe the recipient type in the column R (“other”). Receiving entities are defined as follows:

- SDOH partners are organizations, local governments, or collaboratives that deliver SDOH-related services or programs, or support policy and systems change, or both.
- Local public health entities are county governments, health districts, or intergovernmental entities that provide public health services.
- Clinical providers are providers for physical, behavioral, and oral health services.
- Tribes are one or more of Oregon’s nine federally recognized Tribes and Oregon’s Urban Indian Health Program.
- Indian Health Care Providers are health care programs operated by the Indian Health Service (IHS) or by an Indian Tribe, Tribal Organization, or Urban Indian Organization (otherwise known as an I/T/U) as those terms are defined in section 4 of the Indian Health Care Improvement Act ([42 CFR 447.51](#)).

- Tribal organizations are the recognized governing body of any Indian tribe; any legally established organization of Indians which is controlled, sanctioned, or chartered by such governing body or which is democratically elected by the adult members of the Indian community to be served by such organization and which includes the maximum participation of Indians in all phases of its activities ([42 CFR 137.10](#)).

Annual Tab L6.22

The information collected in this annual tab supports HRS as a key component of OHA's 1115 Medicaid waiver and formal HRS evaluation efforts. The member IDs are critical to assessing any impact of HRS on utilization, outcomes, and other factors. The following Exhibit L data elements are required:

- Column A, Medicaid member ID: For each Medicaid member who received at least \$200 in HRS across any and all HRS categories, enter the Medicaid member ID.
- Column B, HRS category: Enter the corresponding HRS category that aligns with each Medicaid member ID. If a member received more than one kind of HRS, enter the member's ID into as many rows as categories of HRS the member received. For members with total flexible services spending below \$200, you are not required to report the member's ID.
- Column C, Amount incurred: Enter the total dollar amount the member received in that HRS category. For example, if member #123 received \$300 in Housing Services and Supports, column A should reflect "123", column B should reflect "Housing services and supports", and column C should reflect \$300.

Note that although member spending of less than \$200 is not required on tab L6.22, all HRS spending should be entered on tab L6.21.

Questions?

For additional questions or guidance related to HRS expenditures reported in the Exhibit L Financial Reporting Template, please contact the OHA HRS Team (health.relatedservices@oha.oregon.gov).

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