The Exhibit L Financial Reporting Template reports CCOs’ health-related services (HRS) expenditures. This guidance is designed to help CCOs complete the annual tab L6.21 and annual tab L6.22 of the Exhibit L reporting template. **Note that there are significant changes to the 2021 Exhibit L reporting template and all CCOs should review this guidance.**

Reporting must allow the Oregon Health Authority (OHA) to verify that CCOs’ HRS expenditures align with HRS Oregon Administrative Rules (OARs) and the Code of Federal Regulations (CFR). CCOs should review OAR 410-141-3500 and 410-141-3845 to ensure their HRS programs align with published rules. Additional guidance on HRS criteria is available on the OHA HRS website: [www.oregon.gov/oha/HPA/dsi-tc/Pages/Health-Related-Services.aspx](http://www.oregon.gov/oha/HPA/dsi-tc/Pages/Health-Related-Services.aspx).

**Changes to Annual Tab L6.21**

**Changes to the 2021 Exhibit L template in annual tab L6.21:**

1. The “Report L6.21 OHP” is now only required on an annual basis. However, CCOs may still choose to submit this tab in the Q2 submission in order to receive mid-year OHA feedback on HRS expenditures.

2. Columns k, l, m, n and o in the 2020 Exhibit L tab L6.21 were removed to reduce administrative burden. This includes reporting on length of investment, start and end dates for investment, projected return on investment, and time period to achieve investment outcome.

3. Columns b and l in the 2021 Exhibit L tab L6.21 were added to improve accountability. This includes, for community benefit initiative spending only, reporting on the receiving entity name and target population, if any.

4. One new reporting category has been added and one has been modified to better differentiate from the new category.
   - New category: Other non-covered medical services (for example, medical service that would otherwise be an above-the-line medical service)
   - Updated category: Other non-covered health care system services and improvements (for example, supports for community oral health services, EHR meaningful use)

**Annual Tab L6.21**

**Required elements for all HRS expenditures:**

1. CCOs are 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 could lead to an expenditure not qualifying as HRS.

2. Member-specific detail (for example, names, other identifiers) is not required and should be excluded in this tab.

3. Columns a, c–h, j, and m–v must be completed with sufficient detail for a submission to qualify as approvable HRS expenditures. This includes the following:
   - 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)
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✓ Description of rationale for this particular investment (column j)
✓ Covered services attestation (column m)
✓ HRS fund recipient types (columns n–p)
✓ HRS investment design objectives (columns q–v)

4. Community benefit initiatives (column f) must include the name of the entity receiving the funds (column b).
5. Flexible services (column e) must include the number of members directly receiving the benefit (column i). 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 HIT expenditures (column g).

RECOMMENDED ELEMENTS: The following Exhibit L data elements are encouraged for CCOs’ HRS expenditures.

1. Completion of column k is not required for a submission to qualify for approval. However, this column provides important contextual information that assists OHA analyze and approve a given HRS expenditure.
2. Completion of column l is not required for a submission to qualify for approval. However, if the community benefit expenditure addresses a priority population, the CCO must define the population in column l.

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 REQUIRED ELEMENTS WITH SUFFICIENT DETAIL

COLUMN A: EXPENDITURE/HRS INVESTMENT NAME

1. CCOs must provide the name of the product or service provided; the vendor or supplier name is not 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.”
2. CCOs are strongly encouraged to aggregate items, like grab bars, as one HRS expenditure for multiple recipients, instead of including multiple entries. Entries that are aggregated must have the same rationale for the investment. Items like grab bars or bus tickets should generally be aggregated, while funding for community-based organizations should not be to ensure adequate rationale.

COLUMN J: 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.

1. This column reflects the requirements in OAR (410-141-3150 (1) (d)).
2. 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.

3. 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 acceptable Column J response: 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 acceptable Column J response: 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 K: Describe measurable outcomes**

1. This column is intended to identify how potential outcomes are being, or will be, measured.
2. 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.
3. Flexible services investments for “one-time use” are not required to include measurable outcomes.

**Example of an acceptable Column K response**

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

**Example of an acceptable entry in Column K response**

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

**COLUMN A: MEDICAID MEMBER ID**

1. For each Medicaid member who received at least $200 in HRS flexible services, enter the Medicaid member ID.

**COLUMNS B: HRS CATEGORY**

1. 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.
2. For members with total flexible services spending below $200, you are not required to report the member's ID.

**COLUMN C: AMOUNT INCURRED ($)**

1. Enter the total dollar amount the member received in that HRS category.
2. 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@dhsoha.state.or.us).