

CCO GUIDANCE FOR THE 2022 EXHIBIT L FINANCIAL REPORTING TEMPLATE: HEALTH-RELATED SERVICES EXPENDITURES

The Exhibit L Financial Reporting Template reports CCOs' health-related services (HRS) expenditures. This guidance is designed to help CCOs complete the semi-annual tab L6.21 and annual tab L6.22 of the **2022 Exhibit L reporting template**.

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.

SEMI-ANNUAL TAB L6.21

CHANGES TO GUIDANCE FOR THE 2022 EXHIBIT L REPORTING TEMPLATE:

1. Added guidance on reporting cadence and required expenditures.
2. Added considerations for completing columns **b** and **l**.
3. Added tips for completing elements with sufficient detail for columns **a**, **c**, and **n – p**.
4. New OHA assigned expenditure number (column **w**).

SEMI-ANNUAL TAB L6.21

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 Q2 Exhibit L submission.

1. 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.
2. 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 question 25 in the [HRS FAQ](#) for more information.

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

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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**)
 - ✓ 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**). Consider also completing column **b** for health information technology investments (column **g**).
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**).
6. New with the 2022 submissions, OHA will begin to assign an expenditure number (column **w**) for all HRS expenditures. These OHA assigned numbers will be present on any of the optional Q2 submissions as well as the 2022 annual submission feedback. OHA will use this reference number when addressing expenditures in feedback, and CCOs must include these assigned numbers (column **w**) in future submissions when submitting the same HRS community benefit initiatives or health information technology (i.e., an identical expenditure name, receiving entity, and description).

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**. When able, consider also completing column **l** for flexible services expenditures (column **e**).

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

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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

ALL COLUMNS

1. All required fields must be completed.
2. When required fields are left blank, the expenditure will be rejected as meeting HRS criteria.

COLUMN A: EXPENDITURE/HRS INVESTMENT NAME

1. 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."
2. 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, public transit tickets, gym memberships, or member home modifications for safety and accessibility should each have an associated row of aggregated expenditures.
3. 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. When distinct interventions or sets of services are reported in aggregate 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

1. This must describe the service being provided to members and/or the community.
2. 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.
3. When reporting community benefit initiatives (column f), do not only describe the receiving entity's mission or goals. Describe services being provided or the initiative is being funded through the receiving entity.
4. 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 services does not automatically make the service eligible for HRS.

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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.

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COLUMNS N – P: RECIPIENT TYPE

1. These columns support OHA efforts to track total HRS dollars received by social determinants of health (SDOH) partners, local public health entities, or clinical providers. However, these are not the only eligible receiving entity types.
 - ✓ SDOH partners are organizations, local government, or a collaborative, that delivers SDOH related services or programs, or supports 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.

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@odhsoha.oregon.gov).