

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

### BIANNUAL TAB L6.21

#### REQUIRED AND ESSENTIAL ELEMENTS FOR ALL HRS EXPENDITURES:

- 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.
- Member-specific detail (for example, names, other identifiers) is not required and should be excluded in this tab.
- Columns **a–g**, **i**, **k** and **p–x** 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 **b**)
  - HRS category (column **c**)
  - Amount incurred for flexible services, community benefit initiatives, health information technology (HIT) and total HRS (columns **d–g**)
  - Description of rationale for this particular investment (column **i**)
  - Length of investment or initiative (column **k**)
  - HRS fund recipient types (columns **p–r**)
  - HRS investment design objectives (columns **s–x**)
- Flexible services (column **d**) must include the number of members directly receiving the benefit (column **h**). 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 **e**) or HIT expenditures (column **f**).

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

- Completion of columns **j** and **l–o** are not required for a submission to qualify for approval. However, these columns provide important contextual information that assists in the analysis and approval of a given HRS expenditure.

**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.

**PRIOR YEAR CHANGES:** In 2020 there were several changes made to the Exhibit L template. The quarterly "Report L6.2 OHP" tab was removed and the "Report L6.21 OHP" is now required on a biannual basis (in the Q2 submission and annual submission). Additionally, the reporting categories (column **c**) were updated in

biannual tab L6.21 and the annual tab L6.22 format and instructions have been updated. These are the reporting categories for biannual tab L6.21:

- Care coordination, navigation or case management activities not otherwise covered under State Plan benefits, including traditional health workers;
- Education provided to members for health improvement or education supports, including those related to social determinants of health and equity (SDOH-E) (for example, education for health improvement and management, and supports for early childhood education, language and literacy, high school graduation, and higher education);
- Food services and supports, including those related to SDOH-E (for example, vouchers, meal delivery, farmers market in a food desert);
- Housing services and supports, including those related to SDOH-E (for example, temporary housing or shelter, utilities, critical repairs, environmental remediation, including lead);
- Items for the living environment, not otherwise covered under 1915 Home and Community Based Services Waivers, to support a particular health condition (for example, items to improve mobility, air conditioner, athletic shoes, other specialized clothing);
- Transportation services and supports, including those related to SDOH-E, not otherwise covered under the State Plan (for example, transportation for groceries or non-medical appointments related to individual social needs; community-level transportation improvements such as bike lanes and walking paths);
- Trauma-informed services and supports across sectors, including those related to SDOH-E (for example, implementing trauma-informed care across sectors, ACEs training in schools);
- Other non-covered clinical services and improvements (for example, supports for community oral health services, EHR meaningful use); and
- Other non-covered social and community health services and supports (for example, social needs screening and referral, including community resource and referral technology and EHR integration, multi-sector interventions to improve population health, and interventions to address other SDOH-E, including employment and built environment improvements).

#### TIPS FOR COMPLETING REQUIRED ELEMENTS WITH SUFFICIENT DETAIL

##### COLUMN A: EXPENDITURE/HRS INVESTMENT 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 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 I: 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 rationale for why the expenditure is HRS, not just a description of the expenditure itself.

EXAMPLE OF AN ACCEPTABLE ENTRY IN COLUMN I 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 ACCEPTABLE ENTRY IN COLUMN I 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 J: DESCRIBE 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 ACCEPTABLE ENTRY IN COLUMN J

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 J

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

COLUMN N: DESCRIBE PROJECTED RETURN ON INVESTMENT

- May include both monetary return on investment (ROI) as well as broader ROI explanations (for example, improved health outcomes, improved access, more efficient delivery of services, etc.).

EXAMPLE OF AN ACCEPTABLE ENTRY IN COLUMN N

Reduced emergency department utilization; improved access rate for mental health services to members; reduced no-show rate for mental health appointments.

EXAMPLE OF AN ACCEPTABLE ENTRY IN COLUMN N

Analysis of member health care costs and MARA scores pre- and post- participation in gym membership initiative showed a reduction in health care costs.

## 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

- For each Medicaid member who received at least \$200 in HRS across any and all HRS categories, enter the Medicaid member ID.

### COLUMNS 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@state.or.us](mailto:Health.RelatedServices@state.or.us)).