

## CCO GUIDANCE FOR 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 annual tab L6.21 of the 2019 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 the OARs to ensure their HRS programs align with published rules.<sup>1</sup> 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).

### 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 (e.g., 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 Based Initiatives, Health IT 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 (column **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 Health Information Technology (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.

### 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

<sup>1</sup> OAR 410-141-3000 and 410-141-3150

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purchased at Home Depot, please input “Grab Bars” as the name of the investment, rather than “Home Depot.” CCOs can also aggregate items, like grab bars, as one HRS expenditure for multiple recipients, instead of including multiple entries.

**COLUMN I:** DESCRIBE THE RATIONALE FOR THIS PARTICULAR INVESTMENT. EXPLAIN THE EVIDENCE-BASE, 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.
- Many CCOs’ 2018 annual Exhibit L templates submitted in 2019 do not include rationales for their HRS expenditures, but some were accepted nonetheless as HRS based on the details in the HRS investment name. For future submissions, only HRS expenditures that are sufficiently detailed with a clear rationale will be considered for qualification as HRS.

### 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 that are 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.

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**EXAMPLE OF AN ACCEPTABLE ENTRY IN COLUMN J**

Continued engagement in mental health services or newly engaged in mental health services; intended to improve health outcomes and reduce health disparities; 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 (e.g., 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.

**ADDITIONAL GUIDANCE FOR ANNUAL TAB L6.22 OF THE 2019 EXHIBIT L FINANCIAL REPORTING TEMPLATE:**

The information collected in this annual tab supports HRS as a key component of OHA's 1115 Medicaid waiver and formal HRS evaluation efforts.

**COLUMN A: EXPENDITURE/HRS INVESTMENT NAME**

- For each HRS expenditure entered on annual tab L6.21, enter the same expenditure here.

**COLUMNS B-C: MEDICAID MEMBER IDS**

- Enter the Medicaid member IDs for those receiving HRS services through this expenditure.
  - Flexible Service expenditures must include Medicaid member IDs. However, if a Flexible Service expenditure is routinely offered to the vast majority of members (e.g., all patients who access oral health providers receive a toothbrush and floss), then listing all Medicaid member IDs is not required.
  - Community Benefit Initiative and HIT expenditures should list Medicaid member IDs only as able because OHA recognizes that capturing member participation in these initiatives may not be feasible.

**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)).