

2024 Exhibit L Financial Reporting Template and Health-Related Services Spending

Background

The Exhibit L Financial Reporting Template reports coordinated care organizations' (CCOs) health-related services (HRS) spending. This guidance will help CCOs complete the semi-annual tab L6.21 and annual tab L6.22 of the [2024 Exhibit L reporting template](#).

Reporting must allow the Oregon Health Authority (OHA) to verify that CCOs' HRS spending aligns 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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Timeline

The Oregon Health Authority (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 for the prior calendar year of HRS spending.
- May–June: OHA reviews the CCO's Exhibit L HRS spending details 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.
- By 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 performance-based reward calculations.

Required and optional Exhibit L submissions

The “Report L6.21 OHP” is required with the annual Exhibit L submission. Before the annual submission, CCOs have the option to submit HRS spending details through the L6.21 report in the Quarter 2 (Q2) Exhibit L submission.

- **Q2 optional submission:** OHA reviews optional Q2 submission spending against HRS criteria and provides a single round of feedback to CCOs. CCOs may use that feedback to fine-tune HRS expenditure details before 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 spending against HRS criteria and provides a single round of feedback to CCOs. CCOs may attend the HRS team's reporting-specific office hours or reach out directly to the HRS team with questions about the feedback. After that, CCOs have one opportunity to submit more information to OHA before OHA makes final determinations about spending meeting HRS criteria. HRS spending that does not meet HRS definitions is excluded from performance-based reward.

Annual Tab L6.21

Changes to the 2024 Exhibit L HRS template and guidance

Updated guidance to reflect template changes:

- Updated guidance for columns O and P to capture priority populations and other populations of focus.
- Updated guidance for required columns I–K.
- Changed column Z from required to optional.

Required report spending

All HRS spending for the calendar year must be included in the annual L6.21 Exhibit L submission. HRS spending that uses quality pool dollars should be reported in L6.21 if the CCO wants the expenditure included in performance-based reward. However, spending 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 not be included in the dollar total reported as quality pool spending 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 spending continues beyond one year and are reported in subsequent submissions. If needed, reach out to health.relatedservices@oha.oregon.gov to request a copy of your CCO’s final determination file from the prior spending year.

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 determine whether each expenditure aligns with HRS criteria. Insufficient detail or missing information in a required column could lead to an expenditure not qualifying as HRS. However, member-specific details (for example, names and other identifiers) are not required and should not be included in this tab. The following Exhibit L data elements are required for HRS spending:

Columns A, C–K, M and Q–Z must be completed with sufficient detail for a submission to qualify as approvable HRS spending.

- 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 and total HRS (columns E–H)
- Amount incurred for Oregon Health Plan (OHP), Healthier Oregon Program (HOP), and Basic Health Plan (BHP) populations (columns I–K)
- Description of the rationale for this particular investment (column M)
- HRS expenditure and covered services attestation (column Q)
- HRS expenditure and SHARE designation attestation (column R)
- HRS expenditure recipient type (column S–T)
- HRS expenditure design objectives (columns U–Y)

Additionally, columns B, L, O–P and AA are required for certain spending.

- Column B, the receiving entity, is only required for community benefit initiative (column F) and health information technology (column G) spending. If there are multiple receiving entities, provide the names of all entities. Do not report “multiple” or “various” or other non-specific responses.

- Column L, the number of members directly receiving the benefit, is only required for flexible services (column E) spending. 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 spending (column F) or health information technology spending (column G).
- Completing columns O–P is required if the community benefit expenditure (column F) or flexible service spending (Column E) addresses a priority population. Don't complete columns O–P for flexible services that aren't aggregated.
 - Report priority populations by selecting one from the drop-down menu in column O. The list of priority populations is in line with those defined in [OAR 950-020-0010](#), and the CCO should use the most granular option possible.
 - The CCO can write additional responses in column P to highlight populations outside of the defined priority populations and the multiple identities of the communities benefiting from the spending. For example, if the CCO provides HRS CBI funding to a housing organization that works directly with Latino/a/x community members in a rural area of the state, the CCO should select the appropriate racial/ethnic group in column O and write in "rural" in column P.
 - When possible, the write-in responses in column P should align with those defined in [OAR 950-020-0010](#). Additionally, OHA encourages responses in column O that refer to specific groups using [REALD categories](#) and discourages the use of the term BIPOC (Black, Indigenous, and People of Color). This term groups all people of color into one group and suggests that all groups have the same experiences, including experiences with systemic racism.
- Column AA, 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 spending

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

- Completing column N is not required for a submission to qualify for approval. However, this column provides important contextual information that helps OHA analyze and approve a given HRS expenditure.
- Completing column Z is not required for a submission to qualify for approval.

Negative figures (reimbursements or overpayments)

Some CCOs track reimbursements or overpayments as negative values to offset other positive values in Exhibit L. OHA assesses HRS spending regardless of whether its reported value is positive or negative. OHA will evaluate HRS spending based on the sufficiency of the submission's description and rationale. OHA will include negative values in the total HRS expenditure potentially reducing the net HRS total.

Tips for completing elements with enough 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, for an HRS expenditure for grab bars purchased at Home Depot, please use “Grab Bars” as the name of the investment, rather than “Home Depot.”
- CCOs are strongly encouraged to **combine similar items into one HRS expenditure for multiple recipients**, instead of including multiple entries. Entries that are combined must have the same rationale (column M) for the investment. For example, air conditioners as a flexible service provided to many individual members should be combined into one line item. However, combining 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.
- **Do not combine community benefit initiative spending** 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 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 together as HRS CBI and one item does not meet HRS criteria, the entire expenditure line must 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 combine similar items as noted above. However, do not combine items by providing an “including, but not limited to” list of services or a list of potential services. The list should include all services provided.
- 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 spending, if the description includes both covered services for CCO members and HRS, the expenditure will be rejected as meeting HRS criteria. CCOs should only report the portion of spending on non-covered services that align with HRS criteria. Note that the inability of 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 spending 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–K: Amount allocated for OHP, HOP, and BHP populations

Column H contains the total HRS dollar amount each line item. Columns I–K reflect how much of that total was spent on the OHP, HOP and BHP populations respectively, and from the global budgets allocated to each program. Columns I–K must add up to the total HRS expenditure in column H, and it 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, column J if it was for a HOP member, or column K if it was for a BHP member. For a set of flexible services provided to more than one population, 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 OHP and HOP populations could be estimated as having 3% of the total allocated in Column J, with the remaining 97% allocated to OHP in Column I. In this example, the CCO should do the calculation and then report the resulting dollar amount in the appropriate column. 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 spending, 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–K must add up to the total HRS expenditure in column H, and must be reported in dollars, not percentages or ratios.

For additional questions related to Exhibit L, HOP and BHP, 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 M: 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 spending.

- This column reflects the requirements in [OAR 410-141-3150\(2\)\(a\)\(D\)](#).
- The description must include the evidence-based, best-practice, widely accepted best clinic practice, and/or criteria used to justify that the expenditure will improve health outcomes, not just a description of the expenditure. If multiple rationales exist for different parts of an expenditure, each rationale must be included.
- Aligning with community health improvement plan health priority areas alone is not a sufficient rationale for the expenditure.

Example of an entry in column M 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 are resulting in reclaimed instructional time, workforce rejuvenation and student success measures in cognitive and emotional skills. This expenditure encompassed initial training to provide the basic skills needed to implement the PAX framework in schools and other youth-serving settings.

Example of an entry in column M 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 N: Describe intended measurable outcomes

- This optional reporting 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 health information technology.

Example of an entry in column N 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 N 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 S–T: 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 T ("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 the Nine Federally Recognized Tribes of Oregon and Oregon's Urban Indian Health Program.
- Indian Health Care Providers are health care programs operated by the Indian Health Service 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 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 spending reported in the Exhibit L Financial Reporting Template, please contact the OHA HRS Team (health.relatedservices@oha.oregon.gov).

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