



## FINANCIAL REPORT

For the Nine Months Ended March 31, 2008  
Submitted to the CEO & Board  
May 8, 2008

- Revenues for OHCA through March, accounting for receivables, were **\$2,229,519,274** or **.0 % under** budget.
- Expenditures for OHCA, accounting for encumbrances, were **\$2,181,436,724** or **.6% under** budget.
- The state dollar budget variance through March is **\$13,750,245 positive**.
- In addition to the SFY08 variance, the agency has **\$10,189,326** in prior year carryover. These funds are being held in reserve for the FY09 budget.
- The budget variance is primarily attributable to the following (in millions):

<b>Expenditures:</b>	
Medicaid Program Variance	(2.9)
Administration	8.8
<b>Revenues:</b>	
Taxes and Fees	2.4
Drug Rebate	( .1)
Overpayments/Settlements	1.0
Other	4.5
<b>Total FY 07 Variance</b>	<b>\$ 13.7</b>

### ATTACHMENTS

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**OKLAHOMA HEALTH CARE AUTHORITY**  
**Summary of Revenues & Expenditures: OHCA**  
Fiscal Year 2008, for the Nine Months Ended March 31, 2008

REVENUES	FY08 Budget YTD	FY08 Actual YTD	Variance	% Over/ (Under)
State Appropriations	\$ 586,323,222	\$ 586,323,222	\$ -	0.0%
Federal Funds	1,419,760,962	1,418,438,257	(1,322,705)	(0.1)%
Tobacco Tax Collections	34,231,018	36,870,998	2,639,980	7.7%
Quality of Care Collections	39,801,200	39,561,597	(239,603)	(0.6)%
Prior Year Carryover	45,000,262	45,000,262	-	0.0%
Drug Rebates	70,941,939	69,939,488	(1,002,451)	(1.4)%
Supplemental Drug Rebates	3,203,220	3,856,006	652,786	0.0%
Medical Refunds	16,303,502	15,158,211	(1,145,291)	(7.0)%
Other Revenues	14,308,156	14,371,233	63,077	0.4%
			-	
<b>TOTAL REVENUES</b>	<b>\$ 2,229,873,481</b>	<b>\$ 2,229,519,274</b>	<b>\$ (354,207)</b>	<b>(0.0)%</b>

EXPENDITURES	FY08 Budget YTD	FY08 Actual YTD	Variance	% (Over)/ Under
<b>ADMINISTRATION - OPERATING</b>	<b>\$ 31,737,261</b>	<b>\$ 25,565,080</b>	<b>\$ 6,172,181</b>	<b>19.4%</b>
<b>ADMINISTRATION - CONTRACTS</b>	<b>\$ 53,649,455</b>	<b>\$ 37,785,751</b>	<b>\$ 15,863,704</b>	<b>29.6%</b>
<b>MEDICAID PROGRAMS</b>				
<u>Managed Care:</u>				
SoonerCare Choice	67,275,362	65,020,609	2,254,753	3.4%
<u>Acute Fee for Service Payments:</u>				
Hospital Services	615,548,317	618,658,970	(3,110,653)	(0.5)%
Behavioral Health	151,692,509	155,257,932	(3,565,423)	(2.4)%
Physicians	225,278,667	225,394,914	(116,247)	(0.1)%
Dentists	96,903,514	94,741,802	2,161,712	2.2%
Other Practitioners	28,608,977	29,321,565	(712,588)	(2.5)%
Home Health Care	14,338,691	12,757,356	1,581,335	11.0%
Lab & Radiology	15,372,378	12,899,132	2,473,246	16.1%
Medical Supplies	40,101,056	37,622,381	2,478,675	6.2%
Ambulatory Clinics	20,309,793	26,072,200	(5,762,407)	(28.4)%
Prescription Drugs	238,967,634	244,815,510	(5,847,876)	(2.4)%
Miscellaneous Medical Payments	17,896,977	18,278,896	(381,919)	(2.1)%
<u>Other Payments:</u>				
Nursing Facilities	387,577,756	389,461,107	(1,883,351)	(0.5)%
ICF-MR Private	41,936,173	40,769,516	1,166,657	2.8%
Medicare Buy-In	87,072,736	85,192,789	1,879,947	2.2%
Transportation	18,044,604	18,773,632	(729,028)	(4.0)%
Part D Phase-In Contribution	43,229,316	43,047,582	181,734	0.4%
<b>Total OHCA Medical Programs</b>	<b>2,110,154,460</b>	<b>2,118,085,893</b>	<b>(7,931,433)</b>	<b>(0.4)%</b>
OHCA Non-Title XIX Medical Payments	-	-	-	0.0%
<b>TOTAL OHCA</b>	<b>\$ 2,195,541,176</b>	<b>\$ 2,181,436,724</b>	<b>\$ 14,104,452</b>	<b>0.6%</b>

<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ 34,332,305</b>	<b>\$ 48,082,550</b>	<b>\$ 13,750,245</b>	
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**OKLAHOMA HEALTH CARE AUTHORITY**  
**Total Medicaid Program Expenditures**  
**by Source of State Funds**  
**Fiscal Year Ended 2008, for the Nine Months Ended March 31, 2008**

Category of Service	Total	Health Care Authority	Quality of Care Fund	HEEIA	Medicaid Program Fund	BCC Revolving Fund	Other State Agencies
SoonerCare Choice	73,864,530	64,862,625	-	-	-	157,985	8,843,920
Inpatient Acute Care	503,931,407	442,601,623	365,015	-	32,234,616	4,360,354	24,369,799
Outpatient Acute Care	139,097,362	136,017,277	31,203	-	-	3,048,882	-
Behavioral Health - Inpatient	90,663,364	85,666,417	-	-	-	4,008	4,992,939
Behavioral Health - Outpatient	6,133,626	6,035,944	-	-	-	97,682	-
Behavioral Health - Clinic	86,608,456	63,074,028	-	-	-	-	23,534,428
Behavioral Health - Case Management	379,853	377,950	-	-	-	1,903	-
Residential Behavioral Management	22,588,402	-	-	-	-	-	22,588,402
Targeted Case Management	40,641,040	-	-	-	-	-	40,641,040
Therapeutic Foster Care	-	-	-	-	-	-	-
Physicians	243,344,557	178,587,885	43,576	-	37,414,530	9,348,923	17,949,643
Dentists	94,741,802	89,602,487	-	-	4,981,072	158,243	-
Other Practitioners	29,321,565	28,933,248	334,773	-	-	53,544	-
Home Health Care	12,757,356	12,714,056	-	-	-	43,300	-
Lab & Radiology	12,899,132	12,416,495	-	-	-	482,637	-
Medical Supplies	37,622,381	35,334,083	2,173,110	-	-	115,188	-
Ambulatory Clinics	32,193,632	25,681,068	-	-	-	391,132	6,121,432
Personal Care Services	7,882,825	-	-	-	-	-	7,882,825
Nursing Facilities	389,461,106	250,536,237	107,261,823	-	31,646,408	16,638	-
Transportation	18,773,632	16,782,565	1,958,237	-	20,077	12,753	-
GME/IME/DME	69,407,730	-	-	-	-	-	69,407,730
ICF/MR Private	40,769,515	26,153,394	13,950,949	-	665,172	-	-
ICF/MR Public	56,476,287	-	-	-	-	-	56,476,287
CMS Payments	128,240,371	124,414,150	3,826,221	-	-	-	-
Prescription Drugs	244,815,510	214,878,412	-	-	27,535,176	2,401,922	-
Miscellaneous Medical Payments	18,278,896	18,186,697	-	-	-	92,199	-
Home and Community Based Waiver	109,080,507	-	-	-	-	-	109,080,507
Homeward Bound Waiver	71,017,554	-	-	-	-	-	71,017,554
In-Home Support Waiver	18,722,052	-	-	-	-	-	18,722,052
ADvantage Waiver	139,109,717	-	-	-	-	-	139,109,717
Family Planning/Family Planning Waiver	4,377,019	-	-	-	-	-	4,377,019
Premium Assistance*	10,271,920	-	-	10,271,920	-	-	-
<b>Total Medicaid Expenditures</b>	<b>2,753,473,106</b>	<b>1,832,856,641</b>	<b>129,944,907</b>	<b>10,271,920</b>	<b>134,497,051</b>	<b>20,787,293</b>	<b>625,115,294</b>

\* Includes \$6,794,760 paid out of Fund 245

**OKLAHOMA HEALTH CARE AUTHORITY**  
**Summary of Revenues & Expenditures:**  
**Other State Agencies**  
**Fiscal Year 2008, for the Nine Months Ended March 31, 2008**

		FY08
REVENUE	Actual YTD	
Revenues from Other State Agencies	\$	199,379,062
Revenues from DHS for TFC Expenditures		-
Federal Funds		421,652,495
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>621,031,557</b>
EXPENDITURES	Actual YTD	
<b>Department of Human Services</b>		
Home and Community Based Waiver	\$	109,080,507
Homeward Bound Waiver		71,017,554
In-Home Support Waivers		18,722,052
ADvantage Waiver		139,109,717
ICF/MR Public		56,476,287
Personal Care		7,882,825
Residential Behavioral Management		18,125,192
Targeted Case Management		33,158,828
<b>Total Department of Human Services</b>		<b>453,572,962</b>
<b>State Employees Physician Payment</b>		
Capitation Payments		8,843,920
Physician Payments		17,949,643
<b>Total State Employees Physician Payment</b>		<b>26,793,563</b>
<b>Education Payments</b>		
Graduate Medical Education		29,913,981
Graduate Medical Education - PMTC		-
Indirect Medical Education		26,811,620
Direct Medical Education		12,682,129
<b>Total Education Payments</b>		<b>69,407,730</b>
<b>Office of Juvenile Affairs</b>		
Targeted Case Management		2,160,067
Residential Behavioral Management - Foster Care		103,288
Residential Behavioral Management		4,353,056
<b>Total Office of Juvenile Affairs</b>		<b>6,616,411</b>
<b>Department of Mental Health</b>		
Targeted Case Management		282,809
Hospital		4,771,788
Mental Health Clinics		23,277,927
<b>Total Department of Mental Health</b>		<b>28,332,524</b>
<b>State Department of Health</b>		
Children's First		1,640,554
Case Management		-
Early Intervention		3,381,783
EPSDT Clinic		2,466,242
Family Planning		1,057,658
Family Planning Waiver		3,333,297
Maternity Clinic		73,158
<b>Total Department of Health</b>		<b>11,952,692</b>
<b>Enhanced Payments</b>		<b>23,564,290</b>
<b>State Department of Education</b>		<b>3,401,485</b>
<b>Department of Corrections</b>		<b>444,159</b>
<b>Native American Tribal Agreements</b>		<b>407,033</b>
<b>Total OSA Medicaid Programs</b>	<b>\$</b>	<b>624,492,849</b>
<b>OSA Non-Medicaid Programs</b>	<b>\$</b>	<b>7,060,728</b>
<b>Account Receivable from OSA</b>	<b>\$</b>	<b>10,522,020</b>

**OKLAHOMA HEALTH CARE AUTHORITY**  
**SUMMARY OF REVENUES & EXPENDITURES:**  
**Fund 230: Nursing Facility Quality of Care Fund**  
**Fiscal Year 2008, For the Nine Months Ended March 31, 2008**

REVENUES	Total Revenue	State Share
Quality of Care Assessment	\$ 39,512,539	\$ 39,512,539
Interest Earned	49,058	49,058
<b>TOTAL REVENUES</b>	<b>\$ 39,561,597</b>	<b>\$ 39,561,597</b>

EXPENDITURES	FY 08 Total \$ YTD	FY 08 State \$ YTD	Total State \$ Cost
<b>Program Costs</b>			
NF Rate Adjustment	\$ 104,374,819	\$ 33,796,566	
Eyeglasses and Dentures	227,984	73,821	
Personal Allowance Increase	2,659,020	860,991	
Coverage for DME and supplies	2,173,110	703,653	
Coverage of QMB's	774,567	250,805	
Part D Phase-In	3,826,222	3,826,222	
ICF/MR Rate Adjustment	10,803,473	3,498,165	
Acute/MR Adjustments	3,147,475	1,019,152	
NET - Soonerride	1,958,237	634,077	
<b>Total Program Costs</b>	<b>\$ 129,944,907</b>	<b>\$ 44,663,452</b>	<b>\$ 44,663,452</b>
<b>Administration</b>			
OHCA Administration Costs	\$ 185,298	\$ 92,649	
DHS - 10 Regional Ombudsman	132,586	132,586	
Mike Fine, CPA	7,680	3,840	
<b>Total Administration Costs</b>	<b>\$ 325,564</b>	<b>\$ 229,075</b>	<b>\$ 229,075</b>
<b>Total Quality of Care Fee Costs</b>	<b>\$ 130,270,471</b>	<b>\$ 44,892,527</b>	
<b>TOTAL STATE SHARE OF COSTS</b>			<b>\$ 44,892,527</b>

Note: Expenditure amounts are for informational purposes only. Actual payments are made from Fund 340. Revenues deposited into the fund are transferred to Fund 340 to support the costs, not to exceed the calculated state share amount.

**OKLAHOMA HEALTH CARE AUTHORITY**  
**SUMMARY OF REVENUES & EXPENDITURES:**  
**Fund 245: Health Employee and Economy Improvement Act Revolving Fund**  
**Fiscal Year 2008, for the Nine Months Ended March 31, 2008**

REVENUES	FY 07 & 06 Carryover	FY 08 Revenue	Total Revenue
Prior Year Balance	\$ 81,942,882	\$ -	\$ 81,942,882
Tobacco Tax Collections	-	30,325,649	30,325,649
Interest Income	-	3,389,780	3,389,780
Federal Draws	136,078	4,817,408	4,953,486
<b>TOTAL REVENUES</b>	<b>\$ 82,078,960</b>	<b>\$ 38,532,837</b>	<b>\$ 120,611,797</b>

EXPENDITURES	FY 07 Expenditures	FY 08 Expenditures	Total \$ YTD
<b>Program Costs:</b>			
Employer Sponsored Insurance		\$ 6,794,760	\$ 6,794,760
<b>Individual Plan</b>			
Inpatient Hospital		\$ 991,984	\$ 323,784
Outpatient Hospital		284,209	92,766
Behavioral Health - Case Management		17,936	5,854
Physicians		627,994	204,977
Dentists		-	-
Other Practitioners		18,459	6,025
Lab and Radiology		92,905	30,324
Medical Supplies		21,302	6,953
Ambulatory Clinics		49,197	16,058
Prescription Drugs		843,078	275,181
Non-Emergency Transportation		30,096	9,823
Advance		500,000	500,000
<b>Total Individual Plan</b>		<b>\$ 3,477,160</b>	<b>\$ 1,471,745</b>
<b>Total Program Costs</b>		<b>\$ 10,271,920</b>	<b>\$ 8,266,505</b>
<b>Administrative Costs</b>			
Salaries	\$ 1,119	\$ 264,505	\$ 265,624
Operating Costs	51,365	601,936	653,301
Contract - Electronic Data Systems	219,673	1,088,039	1,307,712
<b>Total Administrative Costs</b>	<b>\$ 272,157</b>	<b>\$ 1,954,480</b>	<b>\$ 2,226,637</b>
<b>Total Expenditures</b>			<b>\$ 10,493,142</b>
<b>NET CASH BALANCE</b>			<b>\$ 110,118,655</b>

**OKLAHOMA HEALTH CARE AUTHORITY  
SUMMARY OF REVENUES & EXPENDITURES:**

**Fund 250: Belle Maxine Hilliard Breast and Cervical Cancer Treatment Revolving Fund  
Fiscal Year 2008, for the Nine Months Ended March 31, 2008**

<b>REVENUES</b>	<b>FY 08 Revenue</b>	<b>State Share</b>
Tobacco Tax Collections	<b>605,133</b>	<b>605,133</b>
<b>TOTAL REVENUES</b>		<b>\$ 605,133</b>

<b>EXPENDITURES</b>	<b>FY 08 Total \$ YTD</b>	<b>FY 08 State \$ YTD</b>	<b>Total State \$ Cost</b>
<b>Program Costs</b>			
SoonerCare Choice	\$ 157,985	\$ 36,384	
Inpatient Hospital	4,360,354	1,004,190	
Outpatient Hospital	3,048,882	702,158	
Inpatient Free Standing	4,008	923	
MH Facility Rehab	97,682	22,496	
Case Mangement	1,903	438	
Nursing Facility	16,638	3,832	
Physicians	9,348,923	2,153,057	
Dentists	158,244	36,444	
Other Practitioners	53,544	12,331	
Home Health	43,300	9,972	
Lab & Radiology	482,636	111,151	
Medical Supplies	115,188	26,528	
Ambulatory Clinics	391,132	90,078	
Prescription Drugs	2,401,923	553,163	
Transportation	12,753	2,937	
Miscellaneous Medical	92,198	21,233	
Department of Education	-	-	
<b>Total Program Costs</b>	<b>\$ 20,787,293</b>	<b>\$ 4,787,314</b>	<b>\$ 4,787,314</b>
<b>TOTAL STATE SHARE OF COSTS</b>			<b>\$ 4,787,314</b>

Note: Expenditure amounts are for informational purposes only. Actual payments are made from Fund 340. Revenues deposited into the fund are transferred to Fund 340 to support the costs, not

**OKLAHOMA HEALTH CARE AUTHORITY**  
**SUMMARY OF REVENUES & EXPENDITURES:**  
**Fund 255: OHCA Medicaid Program Fund**  
**Fiscal Year 2008, For the Nine Months Ended March 31, 2008**

<b>REVENUES</b>	<b>FY 08 Total Revenue</b>	<b>FY 07 State Share</b>
Tobacco Tax Collections	36,265,865	36,265,865
<b>TOTAL REVENUES</b>	<b>\$ 36,265,865</b>	<b>\$ 36,265,865</b>

<b>EXPENDITURES</b>	<b>FY 08 Total \$ YTD</b>	<b>FY 08 State \$ YTD</b>	<b>Total State \$ Cost</b>
<b>Program Costs:</b>			
Adult Dental Services	\$ 4,981,072	\$ 1,612,871	
Remove Hospital Day Limit	7,806,420	2,527,719	
Hospital Rate Increase - Statewide Median +2%	11,219,211	3,632,781	
Increase Physician Visits from 2 to 4 per Month	299,934	97,119	
Increase Physician Office Visits/OB Visits to 90% of Medicare	17,240,841	5,582,584	
Increase Emergency Room Physician Rates to 90% of Medicare	8,162,649	2,643,066	
Pay 50% of Medicare Crossover - Physician/Ambulance/OP	11,711,106	3,792,056	
Nursing Facility 7% Rate Increase	25,402,199	8,225,232	
Enhanced Drug Benefit for Adults 3 + 3	14,850,423	4,808,567	
Enhanced Drug Benefit for Waiver Adults 3 + 10	12,684,753	4,107,323	
TEFRA Services	8,432,487	2,730,439	
SoonerRide	20,077	6,501	
Replace NSGO UPL Revenues	11,685,879	3,783,888	
<b>Total Program Costs</b>	<b>\$ 134,497,051</b>	<b>\$ 43,550,145</b>	<b>\$ 43,550,145</b>
<b>TOTAL SHATE SHARE OF COSTS</b>			<b>\$ 43,550,145</b>

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