



## FINANCIAL REPORT

For the Seven Months Ended January 31, 2008  
Submitted to the CEO & Board  
March 13, 2008

- Revenues for OHCA through January, accounting for receivables, were **\$1,742,220,637** or **.6 % under** budget.
- Expenditures for OHCA, accounting for encumbrances, were **\$1,698,669,881** or **1.4% under** budget.
- The state dollar budget variance through January is **\$14,281,103 positive**.
- In addition to the SFY08 variance, the agency has **\$10,493,719** 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	4.1
Administration	6.8
<b>Revenues:</b>	
Taxes and Fees	2.6
Drug Rebate	.6
Overpayments/Settlements	.2
<b>Total FY 07 Variance</b>	<b>\$ 14.3</b>

### ATTACHMENTS

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

REVENUES	FY08 Budget YTD	FY08 Actual YTD	Variance	% Over/ (Under)
State Appropriations	\$ 452,567,506	\$ 452,567,506	\$ -	0.0%
Federal Funds	1,104,821,676	1,090,496,144	(14,325,532)	(1.3)%
Tobacco Tax Collections	26,624,125	29,447,185	2,823,060	10.6%
Quality of Care Collections	30,956,489	30,659,362	(297,127)	(1.0)%
Prior Year Carryover	45,000,262	45,000,262	-	0.0%
Drug Rebates	68,099,582	70,749,045	2,649,463	3.9%
Supplemental Drug Rebates	2,353,596	1,644,716	(708,880)	0.0%
Medical Refunds	12,680,501	11,285,980	(1,394,521)	(11.0)%
Other Revenues	9,717,899	10,370,437	652,538	6.7%
			-	
<b>TOTAL REVENUES</b>	<b>\$ 1,752,821,636</b>	<b>\$ 1,742,220,637</b>	<b>\$ (10,600,999)</b>	<b>(0.6)%</b>

  

EXPENDITURES	FY08 Budget YTD	FY08 Actual YTD	Variance	% (Over)/ Under
<b>ADMINISTRATION - OPERATING</b>	<b>\$ 24,129,188</b>	<b>\$ 18,865,011</b>	<b>\$ 5,264,177</b>	<b>21.8%</b>
<b>ADMINISTRATION - CONTRACTS</b>	<b>\$ 37,787,888</b>	<b>\$ 28,537,400</b>	<b>\$ 9,250,488</b>	<b>24.5%</b>
<b>MEDICAID PROGRAMS</b>				
<u>Managed Care:</u>				
SoonerCare Choice	50,406,548	50,444,984	(38,436)	(0.1)%
<u>Acute Fee for Service Payments:</u>				
Hospital Services	491,587,035	487,415,693	4,171,342	0.8%
Behavioral Health	120,499,609	119,322,528	1,177,081	1.0%
Physicians	176,092,798	173,939,636	2,153,162	1.2%
Dentists	74,286,496	73,636,821	649,675	0.9%
Other Practitioners	21,633,463	22,971,391	(1,337,928)	(6.2)%
Home Health Care	11,209,240	10,119,956	1,089,284	9.7%
Lab & Radiology	12,211,231	10,112,444	2,098,787	17.2%
Medical Supplies	31,874,982	28,920,509	2,954,473	9.3%
Ambulatory Clinics	15,962,846	17,785,694	(1,822,848)	(11.4)%
Prescription Drugs	189,917,989	189,657,246	260,743	0.1%
Miscellaneous Medical Payments	14,225,632	14,207,055	18,577	0.1%
<u>Other Payments:</u>				
Nursing Facilities	305,313,709	307,338,511	(2,024,802)	(0.7)%
ICF-MR Private	32,337,404	31,793,880	543,524	1.7%
Medicare Buy-In	66,660,515	66,013,239	647,276	1.0%
Transportation	14,074,654	14,583,364	(508,710)	(3.6)%
Part D Phase-In Contribution	33,340,756	33,004,519	336,237	1.0%
<b>Total OHCA Medical Programs</b>	<b>1,661,634,907</b>	<b>1,651,267,470</b>	<b>10,367,437</b>	<b>0.6%</b>
OHCA Non-Title XIX Medical Payments	-	-	-	0.0%
<b>TOTAL OHCA</b>	<b>\$ 1,723,551,983</b>	<b>\$ 1,698,669,881</b>	<b>\$ 24,882,102</b>	<b>1.4%</b>

  

<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ 29,269,653</b>	<b>\$ 43,550,756</b>	<b>\$ 14,281,103</b>	
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**OKLAHOMA HEALTH CARE AUTHORITY**  
**Total Medicaid Program Expenditures**  
**by Source of State Funds**  
**Fiscal Year Ended 2008, for the Seven Months Ended January 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	57,536,514	50,319,385	-	-	-	125,600	7,091,529
Inpatient Acute Care	402,451,007	349,683,665	283,901	-	25,071,368	3,229,194	24,182,879
Outpatient Acute Care	109,147,565	106,784,381	24,269	-	-	2,338,915	-
Behavioral Health - Inpatient	71,000,283	66,338,403	-	-	-	4,008	4,657,872
Behavioral Health - Outpatient	4,792,513	4,792,513	-	-	-	-	-
Behavioral Health - Clinic	66,223,660	47,806,549	-	-	-	79,135	18,337,976
Behavioral Health - Case Management	301,920	300,472	-	-	-	1,448	-
Residential Behavioral Management	17,891,426	-	-	-	-	-	17,891,426
Targeted Case Management	31,695,692	-	-	-	-	-	31,695,692
Therapeutic Foster Care	-	-	-	-	-	-	-
Physicians	187,678,428	137,409,621	33,892	-	29,100,190	7,395,933	13,738,792
Dentists	73,636,821	69,594,064	-	-	3,923,848	118,909	-
Other Practitioners	22,971,391	22,666,601	260,379	-	-	44,411	-
Home Health Care	10,119,956	10,082,607	-	-	-	37,349	-
Lab & Radiology	10,112,444	9,715,651	-	-	-	396,793	-
Medical Supplies	28,920,509	27,155,909	1,690,197	-	-	74,403	-
Ambulatory Clinics	19,732,842	17,503,764	-	-	-	281,930	1,947,148
Personal Care Services	6,272,726	-	-	-	-	-	6,272,726
Nursing Facilities	307,338,511	197,820,858	84,612,502	-	24,900,749	4,402	-
Transportation	14,583,364	13,026,602	1,531,560	-	15,287	9,915	-
GME/IME/DME	51,316,914	-	-	-	-	-	51,316,914
ICF/MR Private	31,793,880	20,586,878	10,689,646	-	517,356	-	-
ICF/MR Public	45,930,945	-	-	-	-	-	45,930,945
CMS Payments	99,017,758	96,041,808	2,975,950	-	-	-	-
Prescription Drugs	189,657,246	166,381,739	-	-	21,416,248	1,859,259	-
Miscellaneous Medical Payments	14,207,053	14,134,608	-	-	-	72,445	-
Home and Community Based Waiver	86,147,673	-	-	-	-	-	86,147,673
Homeward Bound Waiver	56,212,765	-	-	-	-	-	56,212,765
In-Home Support Waiver	14,878,363	-	-	-	-	-	14,878,363
ADvantage Waiver	108,331,843	-	-	-	-	-	108,331,843
Family Planning/Family Planning Waiver	3,501,761	-	-	-	-	-	3,501,761
Premium Assistance*	6,918,807	-	-	6,918,807	-	-	-
<b>Total Medicaid Expenditures</b>	<b>2,150,322,580</b>	<b>1,428,146,078</b>	<b>102,102,296</b>	<b>6,918,807</b>	<b>104,945,046</b>	<b>16,074,049</b>	<b>492,136,304</b>

\* Includes \$4,706,348 paid out of Fund 245

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

		FY08
REVENUE	Actual YTD	
Revenues from Other State Agencies	\$	153,643,309
Revenues from DHS for TFC Expenditures		-
Federal Funds		333,468,536
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>487,111,845</b>
EXPENDITURES	Actual YTD	
<b>Department of Human Services</b>		
Home and Community Based Waiver	\$	86,147,674
Homeward Bound Waiver		56,212,765
In-Home Support Waivers		14,878,363
ADvantage Waiver		108,331,843
ICF/MR Public		45,930,945
Personal Care		6,272,726
Residential Behavioral Management		14,495,434
Targeted Case Management		23,389,327
<b>Total Department of Human Services</b>		<b>355,659,077</b>
<b>State Employees Physician Payment</b>		
Capitation Payments		7,091,529
Physician Payments		13,738,792
<b>Total State Employees Physician Payment</b>		<b>20,830,321</b>
<b>Education Payments</b>		
Graduate Medical Education		15,883,648
Graduate Medical Education - PMTC		-
Indirect Medical Education		26,811,620
Direct Medical Education		8,621,646
<b>Total Education Payments</b>		<b>51,316,914</b>
<b>Office of Juvenile Affairs</b>		
Targeted Case Management		1,722,715
Residential Behavioral Management - Foster Care		73,977
Residential Behavioral Management		3,322,015
<b>Total Office of Juvenile Affairs</b>		<b>5,118,707</b>
<b>Department of Mental Health</b>		
Targeted Case Management		232,214
Hospital		4,657,872
Mental Health Clinics		18,337,976
<b>Total Department of Mental Health</b>		<b>23,228,062</b>
<b>State Department of Health</b>		
Children's First		1,212,940
Case Management		-
Early Intervention		2,884,930
EPSDT Clinic		1,884,894
Family Planning		826,411
Family Planning Waiver		2,675,349
Maternity Clinic		62,254
<b>Total Department of Health</b>		<b>9,546,778</b>
<b>Enhanced Payments</b>		<b>23,564,290</b>
<b>State Department of Education</b>		<b>2,253,567</b>
<b>Department of Corrections</b>		<b>299,448</b>
<b>Native American Tribal Agreements</b>		<b>319,140</b>
<b>Total OSA Medicaid Programs</b>	<b>\$</b>	<b>492,136,304</b>
<b>OSA Non-Medicaid Programs</b>	<b>\$</b>	<b>5,598,107</b>
<b>Account Receivable from OSA</b>	<b>\$</b>	<b>10,622,566</b>

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

REVENUES	Total Revenue	State Share
Quality of Care Assessment	\$ 3,062,035	\$ 3,062,035
Interest Earned	39,010	39,010
<b>TOTAL REVENUES</b>	<b>\$ 3,101,045</b>	<b>\$ 3,101,045</b>

EXPENDITURES	FY 08 Total \$ YTD	FY 08 State \$ YTD	Total State \$ Cost
<b>Program Costs</b>			
NF Rate Adjustment	\$ 82,355,946	\$ 26,666,855	
Eyeglasses and Dentures	179,896	58,250	
Personal Allowance Increase	2,076,660	672,423	
Coverage for DME and supplies	1,690,197	547,286	
Coverage of QMB's	602,441	195,070	
Part D Phase-In	2,975,950	2,975,950	
ICF/MR Rate Adjustment	8,340,358	2,700,608	
Acute/MR Adjustments	2,349,288	760,699	
NET - Soonerride	1,531,560	495,919	
<b>Total Program Costs</b>	<b>\$ 102,102,296</b>	<b>\$ 35,073,061</b>	<b>\$ 35,073,061</b>
<b>Administration</b>			
OHCA Administration Costs	\$ 119,870	\$ 59,935	
DHS - 10 Regional Ombudsman	132,586	132,586	
Mike Fine, CPA	7,680	3,840	
<b>Total Administration Costs</b>	<b>\$ 260,136</b>	<b>\$ 196,361</b>	<b>\$ 196,361</b>
<b>Total Quality of Care Fee Costs</b>	<b>\$ 102,362,432</b>	<b>\$ 35,269,422</b>	
<b>TOTAL STATE SHARE OF COSTS</b>			<b>\$ 35,269,422</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 Seven Months Ended January 31, 2008**

REVENUES	FY 07 & 06 Carryover	FY 08 Revenue	Total Revenue
Prior Year Balance	\$ 81,942,882	\$ -	\$ 81,942,882
Tobacco Tax Collections	-	24,219,705	24,219,705
Interest Income	-	2,567,748	2,567,748
Federal Draws	136,079	3,141,208	3,277,287
O-EPIC Premiums Collected	-	199,663	199,663
Transfer State Share to Fund 340	-	(1,063,399)	(1,063,399)
<b>TOTAL REVENUES</b>	<b>\$ 81,942,882</b>	<b>\$ -</b>	<b>\$ 112,207,285</b>

EXPENDITURES	FY 07 Expenditures	FY 08 Expenditures	Total \$ YTD
<b>Program Costs:</b>			
Employer Sponsored Insurance		\$ 4,706,348	\$ 4,706,348
<b>Individual Plan</b>			
Inpatient Hospital		\$ 464,711	\$ 464,711
Outpatient Hospital		164,929	164,929
Behavioral Health - Case Management		10,960	10,960
Physicians		382,367	382,367
Dentists		-	-
Other Practitioners		13,533	13,533
Lab and Radiology		62,995	62,995
Medical Supplies		10,013	10,013
Ambulatory Clinics		32,844	32,844
Prescription Drugs		550,172	550,172
Non-Emergency Transportation		19,935	19,935
Advance		500,000	500,000
<b>Total Individual Plan</b>		<b>\$ 2,212,459</b>	<b>\$ 2,212,459</b>
<b>Total Program Costs</b>		<b>\$ 6,918,807</b>	<b>\$ 6,918,807</b>

**Administrative Costs**

Salaries	\$ 1,119	\$ 183,029	\$ 184,148
Operating Costs	51,365	378,953	430,318
Contract - Electronic Data Systems	219,673	812,515	1,032,188
<b>Total Administrative Costs</b>	<b>\$ 272,157</b>	<b>\$ 1,374,497</b>	<b>\$ 1,646,654</b>

<b>Total Expenditures</b>	<b>\$ 8,565,461</b>
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<b>NET CASH BALANCE</b>	<b>\$ 103,641,824</b>
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**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 Seven Months Ended January 31, 2008**

<b>REVENUES</b>	<b>FY 08 Revenue</b>	<b>State Share</b>
Tobacco Tax Collections	<b>483,294</b>	<b>483,294</b>
<b>TOTAL REVENUES</b>		<b>\$ 483,294</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	\$ 125,601	\$ 28,009	
Inpatient Hospital	3,229,194	720,110	
Outpatient Hospital	2,338,915	521,578	
Inpatient Free Standing	4,008	894	
MH Facility Rehab	79,135	17,647	
Case Mangement	1,448	323	
Nursing Facility	4,402	982	
Physicians	7,395,933	1,649,293	
Dentists	118,909	26,517	
Other Practitioners	44,411	9,904	
Home Health	37,349	8,329	
Lab & Radiology	396,794	88,485	
Medical Supplies	74,403	16,592	
Ambulatory Clinics	281,930	62,870	
Prescription Drugs	1,859,256	414,614	
Transportation	9,915	2,211	
Miscellaneous Medical	72,446	16,155	
Department of Education	-	-	
<b>Total Program Costs</b>	<b>\$ 16,074,049</b>	<b>\$ 3,584,513</b>	<b>\$ 3,584,513</b>
<b>TOTAL STATE SHARE OF COSTS</b>			<b>\$ 3,584,513</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 Seven Months Ended January 31, 2008**

<b>REVENUES</b>	<b>FY 08 Total Revenue</b>	<b>FY 07 State Share</b>
Tobacco Tax Collections	28,963,891	28,963,891
<b>TOTAL REVENUES</b>	<b>\$ 28,963,891</b>	<b>\$ 28,963,891</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	\$ 3,923,848	\$ 1,270,542	
Remove Hospital Day Limit	6,071,660	1,966,004	
Hospital Rate Increase - Statewide Median +2%	8,726,053	2,825,496	
Increase Physician Visits from 2 to 4 per Month	233,282	75,537	
Increase Physician Office Visits/OB Visits to 90% of Medicare	13,409,543	4,342,010	
Increase Emergency Room Physician Rates to 90% of Medicare	6,348,727	2,055,718	
Pay 50% of Medicare Crossover - Physician/Ambulance/OP	9,108,638	2,949,377	
Nursing Facility 7% Rate Increase	20,044,142	6,490,293	
Enhanced Drug Benefit for Adults 3 + 3	11,550,329	3,739,997	
Enhanced Drug Benefit for Waiver Adults 3 + 10	9,865,919	3,194,585	
TEFRA Services	6,558,601	2,123,675	
SoonerRide	15,287	4,950	
Replace NSGO UPL Revenues	9,089,017	2,943,024	
<b>Total Program Costs</b>	<b>\$ 104,945,046</b>	<b>\$ 33,981,206</b>	<b>\$ 33,981,206</b>
<b>TOTAL SHATE SHARE OF COSTS</b>			<b>\$ 33,981,206</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.