



## FINANCIAL REPORT

For the Five Months Ended November 30, 2007  
Submitted to the CEO & Board  
January 10, 2008

- Revenues for OHCA through November, accounting for receivables, were **\$1,269,425,174** or **.4 % under** budget.
- Expenditures for OHCA, accounting for encumbrances, were **\$1,219,677,548** or **.4% under** budget.
- The state dollar budget variance through November is **\$8,899,770 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	1.5
Administration	3.1
<b>Revenues:</b>	
Taxes and Fees	2.3
Drug Rebate	1.4
Overpayments/Settlements	.6
<b>Total FY 07 Variance</b>	<b>\$ 8.9</b>

### ATTACHMENTS

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**OKLAHOMA HEALTH CARE AUTHORITY**  
**Summary of Revenues & Expenditures: OHCA**  
Fiscal Year 2008, for the Five Months Ended November 30, 2007

REVENUES	FY08 Budget YTD	FY08 Actual YTD	Variance	% Over/ (Under)
State Appropriations	\$ 328,976,790	\$ 328,976,790	\$ -	0.0%
Federal Funds	797,222,081	786,013,286	(11,208,795)	(1.4)%
Tobacco Tax Collections	18,975,828	21,498,331	2,522,503	13.3%
Quality of Care Collections	22,111,778	21,927,988	(183,790)	(0.8)%
Prior Year Carryover	45,000,262	45,000,262	-	0.0%
Drug Rebates	42,012,199	46,480,354	4,468,155	10.6%
Supplemental Drug Rebates	1,500,000	1,609,242	109,242	0.0%
Medical Refunds	9,057,501	8,346,305	(711,196)	(7.9)%
Other Revenues	9,361,737	9,572,616	210,879	2.3%
			-	
<b>TOTAL REVENUES</b>	<b>\$ 1,274,218,176</b>	<b>\$ 1,269,425,174</b>	<b>\$ (4,793,002)</b>	<b>(0.4)%</b>

EXPENDITURES	FY08 Budget YTD	FY08 Actual YTD	Variance	% (Over)/ Under
<b>ADMINISTRATION - OPERATING</b>	<b>\$ 16,442,503</b>	<b>\$ 14,026,765</b>	<b>\$ 2,415,738</b>	<b>14.7%</b>
<b>ADMINISTRATION - CONTRACTS</b>	<b>\$ 26,389,714</b>	<b>\$ 20,082,228</b>	<b>\$ 6,307,486</b>	<b>23.9%</b>
<b>MEDICAID PROGRAMS</b>				
<u>Managed Care:</u>				
SoonerCare Choice	35,656,131	35,903,474	(247,343)	(0.7)%
<u>Acute Fee for Service Payments:</u>				
Hospital Services	357,305,349	349,530,705	7,774,644	2.2%
Behavioral Health	85,306,930	84,819,053	487,877	0.6%
Physicians	127,274,574	127,694,959	(420,385)	(0.3)%
Dentists	54,475,678	56,764,735	(2,289,057)	(4.2)%
Other Practitioners	14,762,297	17,127,755	(2,365,458)	(16.0)%
Home Health Care	7,834,065	7,240,664	593,401	7.6%
Lab & Radiology	8,671,156	7,899,703	771,453	8.9%
Medical Supplies	22,621,427	21,009,927	1,611,500	7.1%
Ambulatory Clinics	8,875,166	10,874,672	(1,999,506)	(22.5)%
Prescription Drugs	136,056,634	132,175,782	3,880,852	2.9%
Miscellaneous Medical Payments	10,095,754	10,141,494	(45,740)	(0.5)%
<u>Other Payments:</u>				
Nursing Facilities	217,949,831	220,764,718	(2,814,887)	(1.3)%
ICF-MR Private	23,286,073	23,049,267	236,806	1.0%
Medicare Buy-In	46,745,619	46,807,578	(61,959)	(0.1)%
Transportation	10,051,815	10,374,983	(323,168)	(3.2)%
Part D Phase-In Contribution	23,569,604	23,389,086	180,518	0.8%
<b>Total OHCA Medical Programs</b>	<b>1,190,538,103</b>	<b>1,185,568,555</b>	<b>4,969,548</b>	<b>0.4%</b>
OHCA Non-Title XIX Medical Payments	-	-	-	0.0%
<b>TOTAL OHCA</b>	<b>\$ 1,233,370,320</b>	<b>\$ 1,219,677,548</b>	<b>\$ 13,692,772</b>	<b>1.1%</b>

<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ 40,847,856</b>	<b>\$ 49,747,626</b>	<b>\$ 8,899,770</b>	
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**OKLAHOMA HEALTH CARE AUTHORITY**  
**Total Medicaid Program Expenditures**  
**by Source of State Funds**  
**Fiscal Year Ended 2008, for the Five Months Ended November 30, 2007**

Category of Service	Total	Health Care Authority	Quality of Care Fund	HEEIA	Medicaid Program Fund	BCC Revolving Fund	Other State Agencies
SoonerCare Choice	41,066,206	35,812,607	-	-	-	90,867	5,162,732
Inpatient Acute Care	292,417,740	248,491,320	202,786	-	17,908,120	2,316,286	23,499,228
Outpatient Acute Care	80,612,193	78,895,211	17,335	-	-	1,699,647	-
Behavioral Health - Inpatient	50,631,862	47,090,851	-	-	-	4,008	3,537,003
Behavioral Health - Outpatient	3,486,364	3,486,364	-	-	-	-	-
Behavioral Health - Clinic	47,508,187	33,975,173	-	-	-	63,484	13,469,530
Behavioral Health - Case Management	199,173	198,151	-	-	-	1,022	-
Residential Behavioral Management	12,797,569	-	-	-	-	-	12,797,569
Targeted Case Management	11,415,831	-	-	-	-	-	11,415,831
Therapeutic Foster Care	-	-	-	-	-	-	-
Physicians	137,665,789	101,433,133	24,209	-	20,785,850	5,451,767	9,970,830
Dentists	56,764,735	53,578,202	-	-	3,105,118	81,415	-
Other Practitioners	17,127,755	16,905,150	185,985	-	-	36,620	-
Home Health Care	7,240,664	7,212,878	-	-	-	27,786	-
Lab & Radiology	7,899,703	7,604,405	-	-	-	295,298	-
Medical Supplies	21,009,927	19,744,048	1,207,283	-	-	58,596	-
Ambulatory Clinics	14,013,717	10,677,769	-	-	-	196,903	3,139,045
Personal Care Services	4,502,546	-	-	-	-	-	4,502,546
Nursing Facilities	220,764,718	142,055,504	60,825,434	-	17,879,378	4,402	-
Transportation	10,374,983	9,262,820	1,094,219	-	10,711	7,233	-
GME/IME/DME	49,933,635	-	-	-	-	-	49,933,635
ICF/MR Private	23,049,267	14,982,380	7,697,347	-	369,540	-	-
ICF/MR Public	35,155,505	-	-	-	-	-	35,155,505
CMS Payments	70,196,664	68,070,985	2,125,679	-	-	-	-
Prescription Drugs	132,175,782	115,533,512	-	-	15,297,320	1,344,950	-
Miscellaneous Medical Payments	10,141,494	10,087,046	-	-	-	54,448	-
Home and Community Based Waiver	61,284,397	-	-	-	-	-	61,284,397
Homeward Bound Waiver	40,164,684	-	-	-	-	-	40,164,684
In-Home Support Waiver	10,707,337	-	-	-	-	-	10,707,337
ADvantage Waiver	77,237,078	-	-	-	-	-	77,237,078
Family Planning/Family Planning Waiver	2,551,667	-	-	-	-	-	2,551,667
Premium Assistance*	4,062,257	-	-	4,062,257	-	-	-
<b>Total Medicaid Expenditures</b>	<b>1,554,159,429</b>	<b>1,025,097,509</b>	<b>73,380,277</b>	<b>4,062,257</b>	<b>75,356,037</b>	<b>11,734,732</b>	<b>364,528,617</b>

\* Includes \$3,013,859 paid out of Fund 245

**OKLAHOMA HEALTH CARE AUTHORITY**  
**Summary of Revenues & Expenditures:**  
**Other State Agencies**  
**Fiscal Year 2008, for the Five Months Ended November 30, 2007**

		FY08
REVENUE	Actual YTD	
Revenues from Other State Agencies	\$	100,820,905
Revenues from DHS for TFC Expenditures		-
Federal Funds		247,427,292
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>348,248,197</b>
EXPENDITURES	Actual YTD	
<b>Department of Human Services</b>		
Home and Community Based Waiver	\$	61,284,397
Homeward Bound Waiver		40,164,684
In-Home Support Waivers		10,707,337
ADvantage Waiver		77,237,078
ICF/MR Public		35,155,505
Personal Care		4,502,546
Residential Behavioral Management		10,291,031
Targeted Case Management		7,994,132
<b>Total Department of Human Services</b>		<b>247,336,710</b>
<b>State Employees Physician Payment</b>		
Capitation Payments		5,162,732
Physician Payments		9,970,831
<b>Total State Employees Physician Payment</b>		<b>15,133,563</b>
<b>Education Payments</b>		
Graduate Medical Education		14,500,551
Graduate Medical Education - PMTC		-
Indirect Medical Education		26,811,620
Direct Medical Education		8,621,464
<b>Total Education Payments</b>		<b>49,933,635</b>
<b>Office of Juvenile Affairs</b>		
Targeted Case Management		1,257,575
Residential Behavioral Management - Foster Care		47,307
Residential Behavioral Management		2,459,231
<b>Total Office of Juvenile Affairs</b>		<b>3,764,113</b>
<b>Department of Mental Health</b>		
Targeted Case Management		180,933
Hospital		3,537,003
Mental Health Clinics		13,469,530
<b>Total Department of Mental Health</b>		<b>17,187,466</b>
<b>State Department of Health</b>		
Children's First		785,240
Case Management		-
Early Intervention		1,854,805
EPSDT Clinic		1,238,496
Family Planning		622,633
Family Planning Waiver		1,929,034
Maternity Clinic		45,744
<b>Total Department of Health</b>		<b>6,475,952</b>
<b>Upper Payment Limit</b>		<b>23,064,290</b>
<b>State Department of Education</b>		<b>1,197,951</b>
<b>Department of Corrections</b>		<b>285,307</b>
<b>Native American Tribal Agreements</b>		<b>149,632</b>
<b>Total OSA Medicaid Programs</b>	<b>\$</b>	<b>364,528,619</b>
<b>OSA Non-Medicaid Programs</b>	<b>\$</b>	<b>3,928,167</b>
<b>Account Receivable from OSA</b>	<b>\$</b>	<b>20,208,589</b>

**OKLAHOMA HEALTH CARE AUTHORITY**  
**SUMMARY OF REVENUES & EXPENDITURES:**  
**Fund 230: Nursing Facility Quality of Care Fund**  
**Fiscal Year 2008, For the Five Months Ended November 30, 2007**

REVENUES	Total Revenue	State Share
Quality of Care Assessment	\$ 21,897,734	\$ 21,897,734
Interest Earned	30,254	30,254
<b>TOTAL REVENUES</b>	<b>\$ 21,927,988</b>	<b>\$ 21,927,988</b>

EXPENDITURES	FY 08 Total \$ YTD	FY 08 State \$ YTD	Total State \$ Cost
<b>Program Costs</b>			
NF Rate Adjustment	\$ 59,206,804	\$ 19,111,956	
Eyeglasses and Dentures	129,330	41,748	
Personal Allowance Increase	1,489,300	480,746	
Coverage for DME and supplies	1,207,283	389,711	
Coverage of QMB's	430,315	138,906	
Part D Phase-In	2,125,679	686,169	
ICF/MR Rate Adjustment	6,013,227	1,941,070	
Acute/MR Adjustments	1,684,120	543,634	
NET - Soonerride	1,094,219	353,214	
<b>Total Program Costs</b>	<b>\$ 73,380,277</b>	<b>\$ 23,687,153</b>	<b>\$ 23,687,153</b>
<b>Administration</b>			
OHCA Administration Costs	\$ 189,916	\$ 94,958	
DHS - 10 Regional Ombudsman	-	-	
Mike Fine, CPA	-	-	
<b>Total Administration Costs</b>	<b>\$ 189,916</b>	<b>\$ 94,958</b>	<b>\$ 94,958</b>
<b>Total Quality of Care Fee Costs</b>	<b>\$ 73,570,193</b>	<b>\$ 23,782,111</b>	
<b>TOTAL STATE SHARE OF COSTS</b>			<b>\$ 23,782,111</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 Five Months Ended November 30, 2007**

REVENUES	FY 07 & 06 Carryover	FY 08 Revenue	Total Revenue
Prior Year Balance	\$ 82,009,763	\$ -	\$ 82,009,763
Tobacco Tax Collections	-	17,681,955	17,681,955
Interest Income	-	1,774,788	1,774,788
Federal Draws	-	1,563,417	1,563,417
O-EPIC Premiums Collected	-	86,460	86,460
Transfer State Share to Fund 340	-	(751,963)	(751,963)
<b>TOTAL REVENUES</b>	<b>\$ 82,009,763</b>	<b>\$ 20,354,657</b>	<b>\$ 103,116,383</b>

EXPENDITURES	FY 07 Expenditures	FY 08 Expenditures	Total \$ YTD
<b>Program Costs:</b>			
Employer Sponsored Insurance		\$ 3,013,859	\$ 3,013,859
<b>Individual Plan</b>			
Inpatient Hospital		\$ 288,576	\$ 288,576
Outpatient Hospital		95,842	95,842
Behavioral Health - Case Management		7,816	7,816
Physicians		234,990	234,990
Dentists		-	-
Other Practitioners		8,782	8,782
Lab and Radiology		44,490	44,490
Medical Supplies		4,762	4,762
Ambulatory Clinics		21,584	21,584
Prescription Drugs		329,427	329,427
Non-Emergency Transportation		12,129	12,129
Advance		500,000	500,000
<b>Total Individual Plan</b>		<b>\$ 1,548,398</b>	<b>\$ 1,548,398</b>
<b>Total Program Costs</b>		<b>\$ 4,562,257</b>	<b>\$ 4,562,257</b>

**Administrative Costs**

Salaries	\$ 1,119	\$ 125,751	\$ 126,870
Operating Costs	51,365	180,137	231,502
Contract - Electronic Data Systems	219,673	562,315	781,988
<b>Total Administrative Costs</b>	<b>\$ 272,157</b>	<b>\$ 868,203</b>	<b>\$ 1,140,360</b>

<b>Total Expenditures</b>	<b>\$ 5,702,617</b>
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<b>NET CASH BALANCE</b>	<b>\$ 97,413,766</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 Five Months Ended November 30, 2007**

<b>REVENUES</b>	<b>FY 08 Revenue</b>	<b>State Share</b>
Tobacco Tax Collections	<b>352,832</b>	<b>352,832</b>
<b>TOTAL REVENUES</b>		<b>\$ 352,832</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	\$ 90,867	\$ 20,263	
Inpatient Hospital	2,316,286	516,532	
Outpatient Hospital	1,699,647	379,021	
Inpatient Free Standing	4,008	894	
MH Facility Rehab	63,484	14,157	
Case Mangement	1,022	228	
Nursing Facility	4,402	982	
Physicians	5,451,767	1,215,744	
Dentists	81,415	18,156	
Other Practitioners	36,620	8,166	
Home Health	27,786	6,196	
Lab & Radiology	295,298	65,851	
Medical Supplies	58,596	13,067	
Ambulatory Clinics	196,903	43,909	
Prescription Drugs	1,344,950	299,924	
Transportation	7,233	1,613	
Miscellaneous Medical	54,448	12,142	
Department of Education	-	-	
<b>Total Program Costs</b>	<b>\$ 11,734,732</b>	<b>\$ 2,616,845</b>	<b>\$ 2,616,845</b>
<b>TOTAL STATE SHARE OF COSTS</b>			<b>\$ 2,616,845</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 255: OHCA Medicaid Program Fund**  
**Fiscal Year 2008, For the Five Months Ended November 30, 2007**

<b>REVENUES</b>	<b>FY 08 Total Revenue</b>	<b>FY 07 State Share</b>
Tobacco Tax Collections	21,145,499	21,145,499
<b>TOTAL REVENUES</b>	<b>\$ 21,145,499</b>	<b>\$ 21,145,499</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	\$ 3,105,118	\$ 1,002,332	
Remove Hospital Day Limit	4,336,900	1,399,951	
Hospital Rate Increase - Statewide Median +2%	6,232,895	2,011,979	
Increase Physician Visits from 2 to 4 per Month	166,630	53,788	
Increase Physician Office Visits/OB Visits to 90% of Medicare	9,578,245	3,091,857	
Increase Emergency Room Physician Rates to 90% of Medicare	4,534,805	1,463,835	
Pay 50% of Medicare Crossover - Physician/Ambulance/OP	6,506,170	2,100,192	
Nursing Facility 7% Rate Increase	14,410,373	4,651,668	
Enhanced Drug Benefit for Adults 3 + 3	8,250,235	2,663,176	
Enhanced Drug Benefit for Waiver Adults 3 + 10	7,047,085	2,274,799	
TEFRA Services	4,684,715	1,512,226	
SoonerRide	10,710	3,457	
Replace NSGO UPL Revenues	6,492,155	2,095,668	
<b>Total Program Costs</b>	<b>\$ 75,356,036</b>	<b>\$ 24,324,928</b>	<b>\$ 24,324,928</b>
<b>TOTAL SHATE SHARE OF COSTS</b>			<b>\$ 24,324,928</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.