

**COLORADO GENERAL ASSEMBLY
JOINT BUDGET COMMITTEE**



**INTERIM SUPPLEMENTAL REQUESTS
FOR FY 2013-14**

**DEPARTMENT OF HEALTH CARE POLICY AND
FINANCING**

**JBC Working Document - Subject to Change
Staff Recommendation Does Not Represent Committee Decision**

**Prepared By:
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September 20, 2013**

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Prioritized Interim Supplemental Requests

COUNTY ADMINISTRATION

	Request	Recommendation
Total	\$0	\$10,150,361
General Fund	0	0
Federal Funds	0	10,150,361

<p>Does JBC staff believe the request satisfies the interim supplemental criteria of Section 24-75-111, C.R.S.? [The Controller may authorize an overexpenditure of the existing appropriation if it: (1) Is approved in whole or in part by the JBC; (2) Is necessary due to unforeseen circumstances arising while the General Assembly is not in session; (3) Is approved by the Office of State Planning and Budgeting (except for State, Law, Treasury, Judicial, and Legislative Departments); (4) Is approved by the Capital Development Committee, if a capital request; (5) Is consistent with all statutory provisions applicable to the program, function or purpose for which the overexpenditure is made; and (6) Does not exceed the unencumbered balance of the fund from which the overexpenditure is to be made.]</p> <p>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]</p>	<p>YES</p>
<p>JBC staff and the Department agree that (1) this request meets the interim supplemental criteria of Section 24-75-111, C.R.S., and (2) this request is the result of data that was not available when the original appropriation was made. Specifically, additional funds have unexpectedly become available as a result of an increase in the federal match rate for certain eligibility determination activities and concurrently the Department has identified some implementation issues regarding the Affordable Care Act that need attention.</p>	

Department Request

The Department requests removal of the "(M)" note from the County Administration line item in order to bolster preparations for the implementation of the Affordable Care Act. Removing the "(M)" note would allow the Department to use additional money that is expected to become available as a result of an enhanced federal match for certain eligibility determination activities. The Centers for Medicare and Medicaid Services (CMS) recently issued new guidance about eligibility determination activities that qualify for an enhanced 75 percent federal match rate (as opposed to the 50 percent match rate assumed in the appropriation). Based on the new guidance, the JBC staff estimates that \$2.3 million less General Fund will be needed in FY 2013-14 to maintain the current level of funding for County Administration. Under current law, the "(M)" note on the appropriation would restrict the General Fund appropriation for County Administration by this amount. If the "(M)" note were removed, the Department would use approximately a quarter of the newly available General Fund for statewide eligibility determination issues related to the implementation of the Affordable Care Act and the remaining General Fund to increase payments to counties.

The table on the next page summarizes the JBC staff estimate of the effect of the Department's request.

Table 1 – Effect of the Department's Request

	Cost Sharing			Total	General Fund	County Match	Hospital Fee	Federal Funds
	State	County	Federal					
<u>FY 2013-14 Appropriation</u>								
County Administration - regular	30%	20%	50%	28,284,885	8,485,466	5,656,977	-	14,142,442
County Administration - no local share	50%		50%	4,106,374	2,053,187	-	-	2,053,187
PARIS	50%		50%	200,000	100,000	-	-	100,000
Historic fund source error in the appropriation				-	93,051	(52,517)	-	(40,534)
				32,591,259	10,731,704	5,604,460	-	16,255,095
Hospital Provider Fee County Administration	50%		50%	3,480,334	-	-	1,740,168	1,740,166
One-time training associated with S.B. 13-200	10%		90%	150,000	-	-	15,000	135,000
				3,630,334	-	-	1,755,168	1,875,166
<u>As of January 2014 an estimated 56% eligible for enhanced match</u>								
County Administration - regular	30%	20%	50%	7,919,768	2,375,932	1,583,953	-	3,959,883
County Administration - no local share	50%		50%	1,149,785	574,893	-	-	574,892
Hospital Provider Fee County Administration	50%		50%	974,494	-	-	487,249	487,245
				10,044,046	2,950,825	1,583,953	487,249	5,022,020
<u>Fund split at enhanced match rate</u>								
County Administration - regular	5%	20%	75%	7,919,768	395,990	1,583,953	-	5,939,825
County Administration - no local share	25%		75%	1,149,785	287,447	-	-	862,338
Hospital Provider Fee County Administration	25%		75%	974,494	-	-	243,625	730,869
				10,044,046	683,437	1,583,953	243,625	7,533,032
Impact of the enhanced match				-	(2,267,388)	-	(243,624)	2,511,012
<u>Proposed statewide ACA implementation activities</u>								
Colorado Benefits Management System changes	10%		90%	627,200	62,720	-	-	564,480
Collect verifications and finalize eligibility	25%		75%	187,413	46,854	-	-	140,559
Determine accurate household compositions	25%		75%	187,412	46,853	-	-	140,559
Quality control	25%		75%	53,295	13,324	-	-	39,971
Backup call center	25%		75%	749,649	187,413	-	-	562,236
Overflow team	25%		75%	187,412	46,853	-	-	140,559
Data entry for paper applications	25%		75%	187,412	46,853	-	-	140,559
Print and stock extra paper applications	50%		50%	270,000	135,000	-	-	135,000
				2,449,793	585,870	-	-	1,863,923
Remaining state funds after statewide activities				1,925,142	1,681,518		243,624	
<u>Potential increase to county payments</u>								
Impact of the enhance match				-	(2,267,388)	-	(243,624)	2,511,012
Reinvestment of remaining state funds	25%		75%	7,700,568	1,681,518	-	243,624	5,775,426
				7,700,568	(585,870)	-	-	8,286,438
Net impact of all changes to the appropriation				10,150,361	-	-	-	10,150,361

The Department's request does not actually quantify the General Fund savings as a result of the enhanced federal match or the funding that would flow to the counties if that savings were reinvested. The JBC staff calculations are inferred based on the assumptions included in the Department's request. The first key assumption is that 56 percent of current county eligibility determination activities will qualify for the enhanced federal match. This is derived from an analysis of county time reports and supplemented by data from a few of the larger counties in

cases where the current format of the county time reports doesn't provide sufficient detail. All moneys reinvested in county eligibility determination activities are assumed to be eligible for the enhanced 75 percent match. The second key assumption is that Colorado will begin claiming the enhanced federal match beginning in January 2014. The Department's confidence in this second assumption regarding when the enhanced match can be claimed is somewhat less than the Department's confidence in the portion of activities that will qualify for the enhanced match, for reasons that will be described later.

If the Joint Budget Committee does not approve the Department's request, the General Fund for County Administration will be reduced by the amount of the increase in federal funds (the shaded row in the table) to maintain the current total appropriation. This would occur as a result of the "(M)" note attached to the line item in the Long Bill. Pursuant to the headnotes to the Long Bill, a "(M)" note reduces the General Fund spending authority for a line item if any of the following three conditions are met:

1. The available federal funds increases;
2. The available federal funds decreases;
3. The state matching requirement for federal funds is reduced.

The purpose of the (M) note is to preserve legislative control of the appropriation in exactly the type of scenario presented in the supplemental request where the federal matching requirements change unexpectedly. The full text of the "(M)" headnote is included in the References section at the end of this document. In the supplemental request the Department proposes removing the "(M)" note from the county administration appropriations for FY 2013-14 and the Department has not yet decided if it will ask for keeping the "(M)" note off of the appropriation for FY 2014-15.

Instead of allowing the "(M)" note to run its course, the Department proposes reinvesting the General Fund for two purposes. First, the Department will retain a portion of the funds (slightly more than a quarter) to address statewide Affordable Care Act implementation issues:

- **Data transfers with Connect for Health Colorado** - The Department recently identified that in some cases Connect for Health Colorado (the marketing name for the Colorado Health Benefit Exchange) will share data with the Colorado Benefits Management System (CBMS) before the data has been verified. Programming changes need to be made to CBMS to flag unverified information and prevent it from overwriting verified information. In addition, the way family size is determined by Connect for Health Colorado for tax credit eligibility purposes is different than the requirements of Medicaid, and so changes to CBMS will need to be made to flag situations where additional detail about familial relationships is needed to complete the Medicaid eligibility determination. Once the programming changes are made resources will need to be devoted to manually cleaning up applications with unverified information or incomplete family information, and so the Department requests funding for temporary contract services to perform this function. The request also includes a temporary staff position at the Department to perform quality control statistical analysis designed to ensure that the applications are being cleaned up properly and in a timely

manner. Over time the Department expects improved data sharing procedures will phase out the need for the temporary contract services.

- **Overflow and backlog** – The Department is concerned that as people learn about the Affordable Care Act and Connect for Health Colorado the volume of phone applications to county enrollment offices may at times spike above capacity during the initial implementation. To address this issue, the Department has set up a system for calls to an overwhelmed county to be referred to other counties, but the Department proposes an additional backstop that would allow calls to be referred to a contact enrollment specialist to prevent long hold times. Similarly, the Department proposes a contract team to help counties with processing non-phone applications, including handling data entry backlogs, to ensure that applications are processed in a timely manner. Finally, the Department proposes printing and stocking extra paper applications in case of unanticipated spikes in demand.

The contracts to collect verifications, to determine household compositions, and to manage overflows and backlogs would be based in part on volume, and so if the issues are smaller or larger than anticipated by the Department the payments would be adjusted accordingly. The Department also indicates that there could be contingencies not anticipated in the supplemental that the Department would use the flexibility granted by removing the "(M)" note to address.

The second way the Department proposes spending the newly available General Fund is to increase payments to counties. In S.B. 13-200 approximately \$1.1 million was provided for the first year projected increase in applications as a result of the Medicaid expansion. However, the Department is concerned that the appropriation did not properly account for applications that will be received from Connect for Health Colorado as a result of the federal requirement that people be determined ineligible for Medicaid before receiving a tax credit through the exchange. In addition, the Department is concerned that new Medicaid enrollment could be more front-loaded than originally anticipated in the fiscal note for S.B. 13-200. Finally, the Department notes that Connect for Health Colorado has received grant funding for marketing and that the Department and counties are experiencing increased call volume and requests for presentations. The increased payments would help counties prepare for a potential surge in applications.

The Department indicates that the request meets the JBC's supplemental criteria because the new guidance regarding eligibility determination activities that qualify for the enhanced 75 percent federal match rate was not expected. The initial guidance was issued on April 25, 2013, after the General Assembly's normal budget setting process, with additional critical details and clarifications on August 21, 2013 that allowed the Department to begin estimating the fiscal impact. Although the new guidance was issued just in advance of the implementation of the Affordable Care Act, the new guidance relates to a section of law that existed prior to the Affordable Care Act, and so it could not have been reasonably anticipated by the Department.

The Department's proposed spending plan cannot wait until January for approval because counties need to increase staffing levels now if they are going to earn the additional funds. County Administration payments are based on actual qualifying costs, and so counties won't earn the additional funding unless they increase staffing.

Also, in order to commit to the contracts that the Department proposes for addressing the data transfer issues with Connect for Health Colorado and the overflow and backlog capacity the Department needs spending authority. The Department could manage until January by renegotiating other contracts to free up spending authority, but this would be time consuming and it could interrupt work on other critical priorities.

As noted earlier, the Department has some concerns about when Colorado will be able to claim the enhanced federal match. To claim the match Colorado needs federal approval of a Maintenance and Operations Advance Planning Document (submitted August 21, 2013 and awaiting federal review) and changes need to be made to the county time reporting system. The Department is still assessing the changes required to the county time reporting system and a firm completion date has not yet been determined. It is possible that the enhanced match could be claimed for some activities retroactively back to July 2013, but the Department is not certain how many, if any, claims submitted under the old county reporting system will meet federal audit standards for the enhanced match. If counties increase staffing levels but the actual amount of activity qualifying for the enhanced federal match is lower than expected, then counties will be stuck with increased costs without increased revenues.

Staff Recommendation

Staff recommends an alternative to the Department's request that provides specific additional spending authority, rather than removing the "(M)" note from the appropriation. There are a number of aspects of the Department's request that are troubling:

- Removing the "(M)" note would give the Department authority if the federal matching rate changes again to spend the full General Fund without legislative consultation. It seems unlikely that the federal matching rate would change again during this fiscal year, but nobody would have predicted the change in the match rate that is the subject of this supplemental, either.
- Not only could the Department spend the full General Fund, but the Department appears to believe that it could spend the money on activities that are not very closely related to "County Administration". This is perhaps the most concerning part of the request. The traditional purpose of the County Administration line item has been to reimburse counties for their work on eligibility determinations. If money from the line item can be siphoned off for things such as reprogramming the Colorado Benefits Management System, then what limits are there on the scope of expenditures? Could the Department decide that each state employee who works with the counties or deals with eligibility issues needs a new chair or a new computer?
- The Department's request indicates that, "it is possible that other [ACA implementation] issues will not be realized until the implementation process begins . . . Although the Department is not specifically requesting funding for these unknown activities at this time, the Department would use the flexibility granted by removing the (M) head note to fund any needed activities." In such a scenario, the JBC would not have the opportunity to review in advance whether expenditures for the "unknown activities" are appropriate and a higher priority than saving General Fund or pushing money to the counties. Because the Department's proposed approach does not commit to a specific amount that

will be distributed to the counties, it leaves open the possibility that the Department could spend up to \$7.7 million on these "unknown activities" and leave nothing for the counties.

- The interim supplemental statute, Section 24-75-111, C.R.S., specifically authorizes overexpenditures. It does not provide for removing the "(M)" note associated with a line item.

The staff recommended alternative would provide two appropriations with a net \$0 General Fund impact. First, a total of \$2,449,793, including \$585,870 General Fund and \$1,863,923 federal funds, would be appropriated in a new line item titled Affordable Care Act Implementation Technical Support and Eligibility Determination Overflow Contingency. The General Fund for this line item will come from the County Administration line item. The data transfer issues with Connect for Colorado must be addressed immediately, and while the Department did not present compelling evidence that spikes in applications will occur, the Department's proposed contingency plans for overflow capacity appear to be reasonable and prudent precautions against that possibility.

The second part of the staff recommendation is to reduce the General Fund in the County Administration line item by \$585,870 and increase the federal funds by \$8,286,438 for a net increase in county payments of \$7,700,568. Staff has concerns that the Department did not provide any quantifiable justification of the need for additional county funding, such as: estimating the application volume that will be referred from Connect for Health Colorado; revising the forecasted pace of enrollment from the S.B. 13-200 expansion; or tallying the increased call volume and requests for presentations being received by the Department and counties. However, in FY 2011-12 (the most recent year with complete data) counties overspent their combined allocations from the Department of Human Services and the Department of Health Care Policy and Financing for County Administration by \$21.8 million statewide. Furthermore, the timing of the new federal guidance regarding expenditures eligible for the enhanced match appears aimed at helping eligibility determination offices increase capacity in advance of the Affordable Care Act implementation. Therefore, the staff recommendation is to provide an increase in payments to counties after accounting for the money required for the statewide implementation issues.

The down side to the staff recommended alternative approach is that the totals for the line items may need to be revisited, possibly multiple times, as more information becomes available. Uncertainties about when Colorado will be able to start claiming the enhanced match, and what portion of county activities will qualify, were among the primary contributing factors to the Department's request to remove the "(M)" note and leave the total spending undefined. The staff approach is to define the total to the extent possible with the available information, and with the understanding that future revisions may be required. Staff believes this is a better solution for maintaining legislative authority over the appropriation than the open-ended option advocated by the Department.

REFERENCES

"(M)" note

The full text of the "(M)" headnote is as follows:

Where the letter "(M)" appears directly to the right of a general fund or general fund exempt figure, that general fund or general fund exempt appropriation, when combined with the related general fund or general fund exempt transfers from the centralized appropriations to the office of the executive director, is used to support a federally supported program and is the maximum amount of general fund or general fund exempt moneys that may be expended in that program, except where otherwise provided. In the event that additional federal funds are available for the program, the combined general fund or general fund exempt amount noted as "(M)" shall be reduced by the amount of federal funds earned or received in excess of the figure shown in the "federal funds" column for that program. In the event that the federal funds earned or received are less than the amount shown in the "federal funds" column, the combined general fund or general fund exempt amount noted as "(M)" shall be reduced proportionately. Where general fund or general fund exempt support is required as a condition for the acceptance of federal funds and the state matching requirements are reduced, the combined general fund or general fund exempt amount noted as "(M)" shall be reduced proportionately. These provisions shall apply only to the general fund or general fund exempt amount which remains unexpended at the time of the change in federal requirements or funding. It is intended that the general fund or general fund exempt amount and the federal funds amount shall be expended in equally proportioned amounts throughout the year.

Balancing County Administration expenses

In Section 24-75-106, C.R.S. the Governor has authority to transfer money appropriated for County Administration from the Department of Health Care Policy to the Department of Human Services and vice versa. This allows the executive branch to balance the appropriations based on where the counties earn the money. If, for example, money is appropriated to the Department of Health Care Policy and Financing for an expected spike in Medicaid eligibility determinations that never occurs, but counties do incur qualifying expenses for another program, such as food stamps, then the General Fund appropriated for Medicaid eligibility determinations can be transferred to pay for food stamp eligibility determinations.

24-75-106. Transfers between departments of health care policy and financing and human services for materially similar items of appropriation for medicaid programs - limitation - repeal

(1) Notwithstanding the effect of the "M" provision in the 1990-91 and subsequent general appropriation acts, the governor may transfer unlimited amounts of general fund appropriations and reappropriated funds to and from the departments of health care policy and financing and human services when required by changes from the appropriated levels in the amount of medicaid cash funds earned through programs or services provided under the supervision of the department of human services or the department of health care policy and financing if the transfer of appropriations is between one or more materially similar items of appropriation and is for purposes other than department administrative costs associated with programs or services.

(2) This section is repealed, effective September 1, 2014.

Medicaid overexpenditure authority

Another provision that could be of relevance to the JBC's decisions is the overexpenditure authority provided in Section 24-75-109, C.R.S. This authority (which expires at the end of FY 2013-14 and will likely need to be renewed) is worded rather broadly to apply to "medicaid programs", which could be interpreted to include County Administration. In practice the overexpenditure authority has not historically been applied to administrative expenses.

24-75-109. Controller may allow expenditures in excess of appropriations - limitations - appropriations for subsequent fiscal year restricted – repeal

(1) For the purpose of closing the state's books, and subject to the provisions of this section, the controller may, on or after May 1 of any fiscal year and before the forty-fifth day after the close thereof, upon approval of the governor, allow any department, institution, or agency of the state, including any institution of higher education, to make an expenditure in excess of the amount authorized by an item of appropriation for such fiscal year if:

(a) The overexpenditure is for medicaid programs; or

(a.5) The overexpenditure is by the department of health care policy and financing for the children's basic health plan established pursuant to article 8 of title 25.5, C.R.S.; except that, to the extent that the overexpenditure allowed pursuant to this paragraph (a.5) is from the general fund, the overexpenditure from the general fund shall not exceed two hundred fifty thousand dollars in any fiscal year; or

(a.6) The overexpenditure is by the department of health care policy and financing for the required state contribution payment pursuant to the federal "Medicare Prescription Drug, Improvement, and Modernization Act of 2003", Pub.L. 108-173; or

...

(1.5) For the purposes of this section, an overexpenditure includes any instance in which the total expenditures charged to a specific line item of appropriation are in excess of the total spending authority appropriated for that line item and any instance in which sufficient cash or cash-exempt reserves have not been earned to cover related expenditures and there is no statutory fund balance to cover such expenditures.

(2) Overexpenditures allowed pursuant to subsection (1) of this section shall be subject to the following requirements:

(a) Except as specifically provided in this section, overexpenditures shall be consistent with all statutory provisions applicable to the program, function, or purpose for which the overexpenditure is made, including the provisions of appropriation acts.

(b) No overexpenditure shall be allowed in excess of the unencumbered balance of the fund from which the overexpenditure is made as of the date of the expenditure.

(3) For any overexpenditure, whether or not allowed by the controller in accordance with subsection (1) of this section, the controller shall restrict, in an amount equal to said overexpenditure, the corresponding item or items of appropriation that are made in the general appropriation act for the fiscal year following the fiscal year for which the overexpenditure that is allowed occurs. For the purposes of determining such corresponding item or items of appropriation, the controller shall consider, in order of importance, the fund from which the overexpenditure was allowed, the department, institution, or agency that was allowed to make the overexpenditure, and the purpose for which the overexpenditure was allowed. The department, institution, or agency shall not be allowed to expend any amount restricted pursuant to this subsection (3) unless such restriction is released in accordance with subsection (4) of this section.

(4) (a) The department, institution, or agency whose appropriation is restricted may request a supplemental appropriation for the fiscal year in which the overexpenditure occurred for the

amount of any overexpenditure allowed pursuant to this section. If a supplemental appropriation is enacted for the overexpenditure or some portion thereof, the restriction on the succeeding fiscal year's appropriation shall be released in the amount of the supplemental appropriation enacted.

(b) If the amount of the restriction imposed pursuant to subsection (3) of this section was based on an estimate of the amount of the overexpenditure and the amount of such restriction exceeds the actual amount of the overexpenditure, the controller shall release that portion of the restricted amount that exceeds the actual amount of the overexpenditure.

(5) The limitation on general fund appropriations and the requirement for a general fund reserve contained in [section 24-75-201.1](#) shall not apply to overexpenditures from the general fund for medicaid programs allowed pursuant to paragraph (a) of subsection (1) of this section or to supplemental general fund appropriations for medicaid programs enacted pursuant to subsection (4) of this section. Overexpenditures for all other purposes allowed pursuant to subsection (1) of this section and supplemental general fund appropriations for all other purposes enacted pursuant to subsection (4) of this section shall be considered appropriations for the fiscal year in which the overexpenditure was allowed and shall accordingly be subject to the limitations and requirements of [section 24-75-201.1](#).

(6) The controller may allow overexpenditures pursuant to this section only for the fiscal years beginning July 1, 1998, July 1, 1999, July 1, 2000, July 1, 2001, July 1, 2002, July 1, 2003, July 1, 2004, July 1, 2005, July 1, 2006, July 1, 2007, July 1, 2008, July 1, 2009, July 1, 2010, July 1, 2011, July 1, 2012, and July 1, 2013, and this section is repealed, effective September 1, 2014.

	FY 2012-13	FY 2013-14	Fiscal Year 2013-14 Interim Supplemental		
	Appropriation	Appropriation	Requested Change	Recommended Change	New Total with Recommendation

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING
Executive Director - Sue Birch

Interim Supplemental #1 - County Administration

(1) Executive Director's Office

(D) Eligibility Determinations and Client Services

County Administration	<u>31,427,701</u>	<u>32,591,259</u>	<u>0</u>	<u>6,969,696</u>	<u>39,560,955</u>
General Fund	10,373,188	10,731,704		(585,870)	10,145,834
Cash Funds	5,380,796	5,604,460		0	5,604,460
Federal Funds	15,673,717	16,255,095		7,555,566	23,810,661
Hospital Provider Fee County Administration	<u>2,581,071</u>	<u>3,630,334</u>	<u>0</u>	<u>730,872</u>	<u>4,361,206</u>
Cash Funds	1,290,536	1,755,168		0	1,755,168
Federal Funds	1,290,535	1,875,166		730,872	2,606,038
Affordable Care Act Implementation Technical Support and Eligibility Determination Overflow					
Contingency	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,449,793</u>	<u>2,449,793</u>
General Fund				585,870	585,870
Federal Funds				1,863,923	1,863,923
Total for Supplemental #1	<u>34,008,772</u>	<u>36,221,593</u>	<u>0</u>	<u>10,150,361</u>	<u>46,371,954</u>
General Fund	10,373,188	10,731,704	0	0	10,731,704
Cash Funds	6,671,332	7,359,628	0	0	7,359,628
Federal Funds	16,964,252	18,130,261	0	10,150,361	28,280,622

	FY 2012-13 Appropriation	FY 2013-14 Appropriation	Fiscal Year 2013-14 Interim Supplemental		
			Requested Change	Recommended Change	New Total with Recommendation
Totals					
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING					
TOTALS for ALL Departmental line items	5,139,112,040	6,553,501,829	0	10,150,361	6,563,652,190
FTE	<u>327.1</u>	<u>366.8</u>	<u>0.0</u>	<u>0.0</u>	<u>366.8</u>
General Fund	1,692,384,784	2,068,750,920	0	0	2,068,750,920
Cash Funds	875,991,975	898,784,058	0	0	898,784,058
Reappropriated Funds	7,557,386	10,483,522	0	0	10,483,522
Federal Funds	2,563,177,895	3,575,483,329	0	10,150,361	3,585,633,690

Key:

"N.A." = Not Applicable or Not Available