

| Exhibit FF - Reconciliation of Spending Authority to Actual Expenditures ¹ | | | | | | |
|--|----------------------|----------------------|----------------------------|-------------------|--------------------------|----------------------|
| Final FY 06-07 Funding Splits | | | | | | |
| | TOTAL | General Fund | General Fund Exempt | Cash Funds | Cash Funds Exempt | Federal Funds |
| HB 06-1385 (FY 06-07 Long Bill) | \$178,184,177 | \$86,935,767 | \$0 | \$0 | \$2,153,241 | \$89,095,169 |
| SB 07-163 (FY 06-07 Supplemental) ¹ | \$11,405,081 | \$5,702,541 | \$0 | \$0 | \$0 | \$5,702,540 |
| SB 07-239 (FY 06-07 Long Bill Add-Ons) ² | (6,448,245) | (\$4,279,719) | \$0 | \$0 | \$1,053,277 | (\$3,221,803) |
| Appropriations Totals | \$183,141,013 | \$88,358,589 | \$0 | \$0 | \$3,206,518 | \$91,575,906 |
| Final Expenditures | \$184,640,568 | \$89,832,730 | \$0 | \$0 | \$2,481,026 | \$92,326,812 |
| Remaining Balance (Overexpenditure) | (\$1,499,555) | (\$1,474,141) | \$0 | \$0 | \$725,492 | (\$750,906) |
| Total Overexpenditure Restriction | (\$2,225,047) | (\$1,474,141) | \$0 | \$0 | \$0 | (\$750,906) |
| (1) SB 07-163 included adjustments for remove funding for certain non-Medicaid services; and, to add funding for certain expenses related to the Goebel lawsuit. | | | | | | |
| (2) SB 07-239 included adjustments to remove funding in aggregate for differences in caseload and cost per client estimates. | | | | | | |

Exhibit FF - Recoupment of Payments Made for Clients Found to be Ineligible for Medicaid ¹

| | FY 06-07 Actuals | FY 07-08 Estimate | FY 08-09 Request |
|--|-----------------------------|------------------------------|-----------------------------|
| Actual Recoupments in FY 06-07 for FY 03-04 Ineligibles ² | (\$1,198,341) | \$0 | \$0 |
| Estimate of Recoupments in FY 07-08 for FY 04-05 Ineligibles ³ | \$0 | (\$500,000) | \$0 |
| Estimate of Recoupments in FY 07-08 for FY 05-06 Ineligibles ³ | \$0 | (\$500,000) | \$0 |
| Estimate of Recoupments in FY 08-09 for FY 06-07 Ineligibles ³ | \$0 | \$0 | (\$500,000) |
| Net Impact of Estimated Recoupments for FY 06-07 through FY 08-09 Ineligibles | (\$1,198,341) | (\$1,000,000) | (\$500,000) |

¹ The Department considers recoupments of capitated payments made for clients later found to be ineligible for Medicaid as part of the capitation base for per capita analyses, as illustrated on page F.EE-4.

² Recoupments in FY 05-06 were intentionally postponed until a CBMS change effecting retroactive eligibility was completed in FY 06-07. A recoupment for FY 03-04 ineligibles was made in FY 06-07. Recoupments for FY 04-05 and FY 05-06 ineligibles are currently planned to be made in FY 07-08 and for FY 06-07 ineligibles in FY 08-09.

³ Estimated recoupments in FY 07-08 and FY 08-09 are expected to decrease as a result of more timely eligibility processing due to the implementation of the Colorado Benefits Management System. For further information, please see the Budget Narrative.