

**Exhibit J - Estimate of FY Expenditures with Prior Year
Cash Flow Pattern (For Reference Only-Not the Department Request)**

Service Category	FY 2008-09 COFRS Actuals (July- September)	FY 2007-08 Cash Flow % (July- September)	FY 2008-09 Year End ROUGH Projection	FY 2008-09 Appropriation ⁽¹⁾	Long Bill Appropriation Minus Cash Flow
ACUTE CARE					
Physician Services & EPSDT	\$51,440,373	22.15%	\$232,214,625	N/A	N/A
Emergency Transportation	\$1,199,176	23.39%	\$5,125,812	N/A	N/A
Non-emergency Medical Transportation	\$2,131,762	25.00%	\$8,527,048	N/A	N/A
Dental Services	\$16,962,398	24.10%	\$70,388,076	N/A	N/A
Family Planning	\$65,633	24.17%	\$271,515	N/A	N/A
Health Maintenance Organizations	\$33,534,377	25.61%	\$130,945,764	N/A	N/A
Inpatient Hospitals	\$84,768,259	24.46%	\$346,520,604	N/A	N/A
Outpatient Hospitals	\$34,994,413	21.17%	\$165,335,165	N/A	N/A
Lab & X-Ray	\$6,171,290	22.78%	\$27,089,051	N/A	N/A
Durable Medical Equipment	\$18,905,916	24.85%	\$76,071,210	N/A	N/A
Prescription Drugs	\$52,365,240	22.19%	\$235,950,845	N/A	N/A
Drug Rebate	(\$20,664,090)	8.97%	(\$230,420,061)	N/A	N/A
Rural Health Centers	\$1,624,935	23.79%	\$6,830,901	N/A	N/A
Federally Qualified Health Centers	\$15,672,315	21.98%	\$71,309,765	N/A	N/A
Co-Insurance (Title XVIII-Medicare)	\$5,356,063	15.94%	\$33,600,383	N/A	N/A
Breast and Cervical Cancer Treatment Program	\$1,581,772	22.48%	\$7,036,262	N/A	N/A
Prepaid Inpatient Health Plan Services	\$7,982,178	20.00%	\$39,913,010	N/A	N/A
Other Medical Services	\$487	18.70%	\$2,602	N/A	N/A
Home Health	\$33,269,676	23.01%	\$144,564,798	N/A	N/A
Presumptive Eligibility	\$0	27.21%	\$0		
Subtotal of Acute Care	\$347,362,172		\$1,371,277,375	\$1,359,212,400	\$12,064,975
COMMUNITY BASED LONG TERM CARE					
HCBS - Elderly, Blind, and Disabled	\$41,492,422	22.94%	\$180,901,176	N/A	N/A
HCBS - Mental Illness	\$5,458,298	23.73%	\$22,998,464	N/A	N/A
HCBS - Disabled Children	\$349,907	18.67%	\$1,874,579	N/A	N/A
HCBS - Persons Living with AIDS	\$156,120	24.24%	\$644,091	N/A	N/A
HCBS - Consumer Directed Attendant Support	\$1,240,175	26.66%	\$4,651,321	N/A	N/A
HCBS - Brain Injury	\$2,831,590	23.96%	\$11,819,263	N/A	N/A
HCBS - Children with Autism	\$325,470	25.00%	\$1,301,879	N/A	N/A
Private Duty Nursing	\$5,311,585	25.02%	\$21,233,263	N/A	N/A
Hospice	\$9,704,854	20.95%	\$46,332,435	N/A	N/A
Subtotal of Community Based Long Term Care	\$66,870,421		\$291,756,471	\$249,024,941	\$42,731,530
LONG TERM CARE and INSURANCE					
Class I Nursing Facilities	\$125,479,906	24.96%	\$502,811,641	\$517,373,050	N/A
Class II Nursing Facilities	\$527,207	22.89%	\$2,302,791	\$2,448,774	N/A
Program for All-Inclusive Care for the Elderly	\$14,191,088	24.51%	\$57,901,543	\$62,698,561	N/A
Subtotal Long Term Care	\$140,198,201		\$563,015,975	\$582,520,385	
Supplemental Medicare Insurance Benefit	\$22,995,218	25.00%	\$91,980,872	\$94,501,821	N/A
Health Insurance Buy-In Program	\$231,576	23.99%	\$965,466	\$990,151	N/A
Subtotal Insurance	\$23,226,794		\$92,946,338	\$95,491,972	
Subtotal of Long Term Care and Insurance	\$163,424,994		\$655,962,313	\$678,012,357	(\$22,050,044)
SERVICE MANAGEMENT					
Single Entry Points	\$3,609,391	32.62%	\$11,066,368	\$23,939,186	N/A
Disease Management	\$1,110,090	5.49%	\$20,234,548	\$5,008,706	N/A
Prepaid Inpatient Health Plan Administration	\$0	0.00%	\$4,715,843	\$4,600,166	N/A
Subtotal Service Management	\$4,719,481		\$36,016,759	\$33,548,058	\$2,468,701
Total	\$582,377,068		\$2,355,012,918	\$2,319,797,756	\$35,215,162

Amounts include totals from HB 08-1385 plus special bills that passed during the 2008 legislative session.

In instances where prior year cash flow is not assumed to be applicable (Non-emergency Medical Transportation, HCBS - Children with Autism, and the Supplemental Medicare Insurance Benefit), the Department uses a flat 25%. For PIHP Administration, expenditure is recorded quarterly, and so no expenditure has been recorded yet. The Department has used the estimate in Exhibit I instead.

This is a rough projection utilizing past expenditure patterns as a guide to future expenditures. The Cash Flow Pattern is one forecasting tool used to estimate final expenditures on a monthly basis. It is not meant to replace the extensive forecasting used in the official Budget Request and is not always a predictor of future expenditures.