

Table 22\*\*  
 State Employee Flexible Spending Account Expenditures, Fiscal 2002 and 2003  
 (\$ in millions)

REGION/STATE	Fiscal 2002				Fiscal 2003			
	GENERAL FUND	OTHER STATE FUNDS	FEDERAL FUNDS	TOTAL FUNDS	GENERAL FUND	OTHER STATE FUNDS	FEDERAL FUNDS	TOTAL FUNDS
<b>NEW ENGLAND</b>								
Connecticut	\$0.0	\$0.0	\$0.0	<b>\$0.0</b>	\$0.0	\$0.0	\$0.0	<b>\$0.0</b>
Maine	0.0	0.0	0.0	<b>0.8</b>	0.0	0.0	0.0	<b>0.9</b>
Massachusetts	0.0	0.0	0.0	<b>0.0</b>	0.4	0.0	0.0	<b>0.4</b>
New Hampshire	0.0	1.3	0.0	<b>1.3</b>	0.0	1.4	0.0	<b>1.4</b>
Rhode Island	0.0	0.0	0.0	<b>0.0</b>	0.0	0.0	0.0	<b>0.0</b>
Vermont	0.2	0.2	0.1	<b>0.5</b>	0.2	0.2	0.1	<b>0.5</b>
<b>MID-ATLANTIC</b>								
Delaware	2.1	0.3	0.8	<b>3.2</b>	2.1	0.3	0.8	<b>3.2</b>
Maryland	0.0	9.1	0.0	<b>9.1</b>	0.0	9.4	0.0	<b>9.4</b>
New Jersey	3.9	0.0	0.0	<b>3.9</b>	3.8	0.0	0.0	<b>3.8</b>
New York*	0.0	17.7	0.0	<b>17.7</b>	0.0	21.1	0.0	<b>21.1</b>
Pennsylvania	0.0	0.0	0.0	<b>0.0</b>	0.0	0.0	0.0	<b>0.0</b>
<b>GREAT LAKES</b>								
Illinois	0.0	7.1	0.0	<b>7.1</b>	0.0	7.5	0.0	<b>7.5</b>
Indiana	0.0	0.0	0.0	<b>1.2</b>	0.0	0.0	0.0	<b>1.5</b>
Michigan*	0.0	8.3	0.0	<b>8.3</b>	0.0	8.2	0.0	<b>8.2</b>
Ohio	0.0	0.0	0.0	<b>0.0</b>	0.0	0.0	0.0	<b>0.0</b>
Wisconsin	0.0	0.0	0.0	<b>16.9</b>	0.0	0.0	0.0	<b>18.4</b>
<b>PLAINS</b>								
Iowa	0.0	0.0	0.0	<b>15.9</b>	0.0	0.0	0.0	<b>17.4</b>
Kansas	0.0	0.0	0.0	<b>8.9</b>	0.0	0.0	0.0	<b>10.1</b>
Minnesota	2.3	3.9	0.6	<b>6.8</b>	2.4	4.3	0.7	<b>7.4</b>
Missouri*	5.5	4.1	2.5	<b>12.1</b>	6.1	4.4	2.8	<b>13.3</b>
Nebraska*	0.0	8.8	0.0	<b>8.8</b>	0.0	9.5	0.0	<b>9.5</b>
North Dakota	0.0	9.3	0.0	<b>9.3</b>	0.0	9.6	0.0	<b>9.6</b>
South Dakota*	0.0	0.0	0.0	<b>3.0</b>	0.0	0.0	0.0	<b>3.4</b>
<b>SOUTHEAST</b>								
Alabama*	0.2	0.1	0.1	<b>0.4</b>	0.2	0.1	0.1	<b>0.4</b>
Arkansas	0.0	2.2	0.0	<b>2.2</b>	0.0	2.2	0.0	<b>2.2</b>
Florida*	0.0	0.0	0.0	<b>14.9</b>	0.0	0.0	0.0	<b>16.0</b>
Georgia	0.0	11.2	0.0	<b>11.2</b>	0.0	11.7	0.0	<b>11.7</b>
Kentucky*	7.9	6.5	2.0	<b>16.4</b>	9.0	7.5	2.3	<b>18.8</b>
Louisiana	0.1	0.2	0.0	<b>0.3</b>	0.1	0.2	0.0	<b>0.3</b>
Mississippi	0.0	0.0	0.0	<b>0.0</b>	0.0	0.0	0.0	<b>0.0</b>
North Carolina	21.4	0.0	0.0	<b>21.4</b>	23.1	0.0	0.0	<b>23.1</b>
South Carolina	3.3	2.6	1.0	<b>6.9</b>	3.3	2.6	1.1	<b>7.0</b>
Tennessee	2.8	0.7	0.8	<b>4.3</b>	2.8	0.7	0.8	<b>4.3</b>
Virginia	0.0	6.2	0.0	<b>6.2</b>	0.0	6.2	0.0	<b>6.2</b>
West Virginia	0.0	0.0	0.0	<b>6.4</b>	0.0	0.0	0.0	<b>7.9</b>
<b>SOUTHWEST</b>								
Arizona	1.5	1.9	0.0	<b>3.4</b>	1.7	1.7	0.0	<b>3.4</b>
New Mexico	1.0	0.0	0.0	<b>1.0</b>	1.1	0.0	0.0	<b>1.1</b>
Oklahoma*	0.0	0.0	0.0	<b>51.6</b>	0.0	0.0	0.0	<b>60.6</b>
Texas	0.0	0.0	0.0	<b>30.1</b>	0.0	0.0	0.0	<b>33.6</b>
<b>ROCKY MOUNTAIN</b>								
Colorado*	0.0	0.0	0.0	<b>5.3</b>	0.0	0.0	0.0	<b>6.2</b>
Idaho	0.0	0.0	0.0	<b>1.8</b>	0.0	0.0	0.0	<b>2.5</b>
Montana	0.0	2.7	0.0	<b>2.7</b>	0.0	3.0	0.0	<b>3.0</b>
Utah	1.8	1.2	0.8	<b>3.8</b>	2.0	1.3	0.8	<b>4.1</b>
Wyoming	0.8	0.0	0.7	<b>1.5</b>	1.0	0.0	0.9	<b>1.9</b>
<b>FAR WEST</b>								
Alaska*	0.0	0.0	0.0	<b>0.0</b>	0.0	0.0	0.0	<b>0.0</b>
California	8.4	2.5	5.3	<b>16.2</b>	9.0	2.7	5.7	<b>17.4</b>
Hawaii	0.0	0.0	0.0	<b>1.9</b>	0.0	0.0	0.0	<b>2.4</b>
Nevada	0.0	0.9	0.0	<b>0.9</b>	0.0	0.9	0.0	<b>0.9</b>
Oregon*	0.0	3.3	0.0	<b>3.3</b>	0.0	3.3	0.0	<b>3.3</b>
Washington	0.0	0.0	0.0	<b>0.0</b>	0.0	1.5	0.0	<b>1.5</b>
<b>TOTAL</b>	<b>\$63.3</b>	<b>\$112.3</b>	<b>\$14.7</b>	<b>\$348.9</b>	<b>\$68.3</b>	<b>\$121.5</b>	<b>\$16.1</b>	<b>\$386.8</b>

Numbers may not add due to rounding. \* See Explanatory Notes. \*\* Some states were unable to estimate expenditures by all fund sources.