

Exhibit C2 - Calculation of Fund Splits						
Calculation of Fund Splits - FY 2015-16 Children's Basic Health Plan Estimate						
Item	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FMAP Rate⁽¹⁾
CBHP Expenditure to be matched	\$128,340,082	\$22,074,495	\$0	\$0	\$106,265,587	82.80%
<i>Enrollment Fees CBHP Trust Fund</i>	\$322,316	\$0	\$322,316	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$781,030	\$0	\$781,030	\$0	\$0	0.00%
Total CBHP Expenditure	\$129,443,428	\$22,074,495	\$1,103,346	\$0	\$106,265,587	82.09%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$15,385,007)	\$15,385,007	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$202,371)	\$202,371	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Hospital Provider Fee Fund</i>	\$0	(\$6,487,116)	\$6,487,116	\$0	\$0	NA
Estimated FY 2015-16 Capitation Expenditure	\$129,443,428	\$0	\$23,177,841	\$0	\$106,265,587	82.09%
Department Recoveries for Prior Year Expenditure ⁽²⁾	\$3,519,701	\$0	\$3,519,701	\$0	\$0	0.00%
Disallowance Payments	\$2,525,718	\$2,525,718	\$0	\$0	\$0	0.00%
Final Estimated FY 2015-16 Capitation Expenditure	\$135,488,847	\$2,525,718	\$26,697,542	\$0	\$106,265,587	78.43%
CBHP Admin Payments	\$5,033,274	\$0	\$2,363,824	\$0	\$2,669,450	53.04%
Final Estimated FY 2015-16 CBHP Expenditure	\$140,522,121	\$2,525,718	\$29,061,366	\$0	\$108,935,037	77.52%

⁽¹⁾Starting October 1, 2015, CBHP programs receive an additional 23 percentage points on the federal match. The weighted average federal match is 82.80%.

⁽²⁾ The Department expects to recover expenditure in FY 2015-16 from prior years, which cannot offset expenditure in the current year due to State fiscal rules. Therefore, the Department's estimate shows that recovery as an increase to cash funds.

Exhibit C2 - Calculation of Fund Splits						
Calculation of Fund Splits - FY 2016-17 Children's Basic Health Plan Estimate						
Item	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FMAP Rate⁽¹⁾
CBHP Expenditure to be matched	\$137,774,480	\$16,353,831	\$0	\$0	\$121,420,649	88.13%
<i>Enrollment Fees CBHP Trust Fund</i>	\$312,610	\$0	\$312,610	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$867,513	\$0	\$867,513	\$0	\$0	0.00%
Total CBHP Expenditure	\$138,954,603	\$16,353,831	\$1,180,123	\$0	\$121,420,649	87.38%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$11,176,110)	\$11,176,110	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$202,664)	\$202,664	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Hospital Provider Fee Fund</i>	\$0	(\$4,975,056)	\$4,975,056	\$0	\$0	NA
Estimated FY 2016-17 Capitation Expenditure	\$138,954,603	\$0	\$17,533,954	\$0	\$121,420,649	87.38%
Disallowance Payments	\$2,500,441	\$2,500,441	\$0	\$0	\$0	0.00%
Estimated FY 2016-17 Capitation Expenditure	\$141,455,044	\$2,500,441	\$17,533,954	\$0	\$121,420,649	85.84%
CBHP Admin Payments	\$5,033,274	\$0	\$2,363,824	\$0	\$2,669,450	53.04%
Final Estimated FY 2016-17 CBHP Expenditure	\$146,488,318	\$2,500,441	\$19,897,778	\$0	\$124,090,099	84.71%

⁽¹⁾Starting October 1, 2015, CBHP programs will receive an additional 23 percentage points on the federal match. The weighted average federal match is 88.13%.

Exhibit C2 - Calculation of Fund Splits						
Calculation of Fund Splits - FY 2017-18 Children's Basic Health Plan Estimate						
Item	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FMAP Rate⁽¹⁾
CBHP Expenditure to be matched	\$144,969,472	\$17,396,337	\$0	\$0	\$127,573,135	88.00%
<i>Enrollment Fees CBHP Trust Fund</i>	\$320,644	\$0	\$320,644	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$914,224	\$0	\$914,224	\$0	\$0	0.00%
Total CBHP Expenditure	\$146,204,340	\$17,396,337	\$1,234,868	\$0	\$127,573,135	87.26%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$11,857,901)	\$11,857,901	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$204,497)	\$204,497	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Hospital Provider Fee Fund</i>	\$0	(\$5,333,938)	\$5,333,938	\$0	\$0	NA
Estimated FY 2017-18 Capitation Expenditure	\$146,204,340	\$0	\$18,631,205	\$0	\$127,573,135	87.26%
Disallowance Payments	\$621,207	\$621,207	\$0	\$0	\$0	0.00%
Final Estimated FY 2017-18 Capitation Expenditure	\$146,825,547	\$621,207	\$18,631,205	\$0	\$127,573,135	86.89%
CBHP Admin Payments	\$5,033,274	\$0	\$2,363,824	\$0	\$2,669,450	53.04%
Final Estimated FY 2017-18 CBHP Expenditure	\$151,858,821	\$621,207	\$20,995,029	\$0	\$130,242,585	85.77%

⁽¹⁾Starting October 1, 2015, CBHP programs will receive an additional 23 percentage points on the federal match. The projected federal match is 88.00%.

Exhibit C2 - Cash Funds Report for CBHP

Cash Funds Report for CBHP Capitation Payments

Cash Fund	FY 2015-16			FY 2016-17			FY 2017-18		
	Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change
<i>Cash Funds</i>									
CBHP Trust Fund ⁽¹⁾	\$19,178,598	\$15,707,323	(\$3,471,275)	\$19,249,811	\$11,488,720	(\$7,761,091)	\$19,249,811	\$12,178,545	(\$7,071,266)
CO Immunization Fund	\$229,297	\$202,371	(\$26,926)	\$229,297	\$202,664	(\$26,633)	\$229,297	\$204,497	(\$24,800)
Health Care Expansion Fund	\$1	\$1	\$0	\$1	\$1	\$0	\$1	\$1	\$0
Hospital Provider Fee Fund	\$9,703,580	\$7,268,146	(\$2,435,434)	\$9,740,770	\$5,842,569	(\$3,898,201)	\$9,740,770	\$6,248,162	(\$3,492,608)
Department Recoveries	\$0	\$3,519,701	\$3,519,701	\$0	\$0	\$0	\$0	\$0	\$0
Total Cash Funds	\$29,111,476	\$26,697,542	(\$2,413,934)	\$29,219,879	\$17,533,954	(\$11,685,925)	\$29,219,879	\$18,631,205	(\$10,588,674)

⁽¹⁾Estimated revenues to the CBHP Trust Fund are based on the 2015 Tobacco MSA Payment Forecast. See Exhibit C5.

Cash Funds Report for CBHP Admin Payments

Cash Fund	FY 2015-16			FY 2016-17			FY 2017-18		
	Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change
<i>Cash Funds</i>									
CBHP Trust Fund ⁽¹⁾	\$2,354,463	\$2,354,463	\$0	\$2,354,463	\$2,354,463	\$0	\$2,354,463	\$2,354,463	\$0
CO Immunization Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health Care Expansion Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hospital Provider Fee Fund	\$9,361	\$9,361	\$0	\$9,361	\$9,361	\$0	\$9,361	\$9,361	\$0
Total Cash Funds	\$2,363,824	\$2,363,824	\$0	\$2,363,824	\$2,363,824	\$0	\$2,363,824	\$2,363,824	\$0

⁽¹⁾Estimated revenues to the CBHP Trust Fund are based on the 2015 Tobacco MSA Payment Forecast. See Exhibit C5 for more details.

Exhibit C2-Disallowance Repayment Schedule

Summary of Payments by Quarter		
Fiscal Year	Quarter	Payment Due
FY 2014-15	QE December 31, 2014	\$684,674
	QE March 31, 2015	\$636,712
	QE June 30, 2015	\$635,309
FY 2015-16	QE September 30, 2015	\$633,876
	QE December 31, 2015	\$632,278
	QE March 31, 2016	\$630,569
	QE June 30, 2016	\$628,996
FY 2016-17	QE September 30, 2016	\$627,509
	QE December 31, 2016	\$625,928
	QE March 31, 2017	\$624,257
	QE June 30, 2017	\$622,747
FY 2017-18	QE September 30, 2017	\$621,207
Total All Payments		\$7,604,061

Summary of Payments by Fiscal Year	
FY 2014-15	\$1,956,695
FY 2015-16	\$2,525,718
FY 2016-17	\$2,500,441
FY 2017-18	\$621,207
Total	\$7,604,061

Disallowances 12-001 CHIP, 12-003 CHIP, & 13-004 CHIP