

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	\$140,237,262	\$24,120,810	\$0	\$0	\$116,116,452	82.80%
<i>Enrollment Fees CBHP Trust Fund</i>	\$355,828	\$0	\$355,828	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$849,671	\$0	\$849,671	\$0	\$0	0.00%
Total CBHP Expenditure	\$141,442,761	\$24,120,810	\$1,205,499	\$0	\$116,116,452	82.09%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$16,502,234)	\$16,502,234	\$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	(\$7,416,203)	\$7,416,203	\$0	\$0	NA
Estimated FY 2015-16 Capitation Expenditure	\$141,442,761	\$1	\$25,326,308	\$0	\$116,116,452	82.09%
Disallowance Payments	\$2,525,718	\$2,525,718	\$0	\$0	\$0	0.00%
Final Estimated FY 2015-16 Capitation Expenditure	\$143,968,479	\$2,525,719	\$25,326,308	\$0	\$116,116,452	80.65%
CBHP Admin Payments	\$5,033,274	\$0	\$2,363,824	\$0	\$2,669,450	53.04%
Final Estimated FY 2015-16 CBHP Expenditure	\$149,001,753	\$2,525,719	\$27,690,132	\$0	\$118,785,902	79.72%

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

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	\$145,319,036	\$16,711,690	\$0	\$0	\$128,607,346	88.50%
<i>Enrollment Fees CBHP Trust Fund</i>	\$368,426	\$0	\$368,426	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$931,432	\$0	\$931,432	\$0	\$0	0.00%
Total CBHP Expenditure	\$146,618,894	\$16,711,690	\$1,299,858	\$0	\$128,607,346	87.72%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$11,411,092)	\$11,411,092	\$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	(\$5,097,933)	\$5,097,933	\$0	\$0	NA
Estimated FY 2016-17 Capitation Expenditure	\$146,618,894	\$0	\$18,011,548	\$0	\$128,607,346	87.72%
Disallowance Payments	\$2,500,441	\$2,500,441	\$0	\$0	\$0	0.00%
Estimated FY 2016-17 Capitation Expenditure	\$149,119,335	\$2,500,441	\$18,011,548	\$0	\$128,607,346	86.24%
CBHP Admin Payments	\$5,033,274	\$0	\$2,363,824	\$0	\$2,669,450	53.04%
Final Estimated FY 2016-17 CBHP Expenditure	\$154,152,609	\$2,500,441	\$20,375,372	\$0	\$131,276,796	85.16%

⁽¹⁾Starting October 1, 2015, CBHP programs will receive an additional 23 percentage points on the federal match. The weighted average federal match is 88.50%.

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	\$154,130,743	\$17,725,036	\$0	\$0	\$136,405,707	88.50%
<i>Enrollment Fees CBHP Trust Fund</i>	\$379,777	\$0	\$379,777	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$996,440	\$0	\$996,440	\$0	\$0	0.00%
Total CBHP Expenditure	\$155,506,960	\$17,725,036	\$1,376,217	\$0	\$136,405,707	87.72%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$12,039,450)	\$12,039,450	\$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	(\$5,481,089)	\$5,481,089	\$0	\$0	NA
Estimated FY 2017-18 Capitation Expenditure	\$155,506,960	(\$1)	\$19,101,254	\$0	\$136,405,707	87.72%
Disallowance Payments	\$621,207	\$621,207	\$0	\$0	\$0	0.00%
Final Estimated FY 2017-18 Capitation Expenditure	\$156,128,167	\$621,206	\$19,101,254	\$0	\$136,405,707	87.37%
CBHP Admin Payments	\$5,033,274	\$0	\$2,363,824	\$0	\$2,669,450	53.04%
Final Estimated FY 2017-18 CBHP Expenditure	\$161,161,441	\$621,206	\$21,465,078	\$0	\$139,075,157	86.30%

⁽¹⁾Starting October 1, 2015, CBHP programs will receive an additional 23 percentage points on the federal match. The projected federal match is 88.5%.

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	\$16,858,062	(\$2,320,536)	\$19,249,811	\$11,779,518	(\$7,470,293)	\$19,249,811	\$12,419,227	(\$6,830,584)
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	\$8,265,874	(\$1,437,706)	\$9,740,770	\$6,029,365	(\$3,711,405)	\$9,740,770	\$6,477,529	(\$3,263,241)
Recoveries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cash Funds	\$29,111,476	\$25,326,308	(\$3,785,168)	\$29,219,879	\$18,011,548	(\$11,208,331)	\$29,219,879	\$19,101,254	(\$10,118,625)

⁽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