

Amount remaining in SFY 2022 projected Sources and Uses that needs to be distributed to make the balance forward equal the Unmet Free Care Obligation:

6,213,569

| Difference in County Match Set Aside per Funding Scenario | | | | |
|--|------------------------------------|-------------------------|--|-------------------------|
| | Original Proposal NACO Proposal | 100% to County Match | Split 50/50 between IAF Transfer and County Match | 100% to IAF Transfer |
| County Match Funding | 15,629,151 | 21,842,720 | 18,735,936 | 15,629,151 |
| Variance to Original NACO Proposal | | 6,213,569 | 3,106,785 | (0.01) |

| | | | |
|-------------------------|-----------|-----------|---|
| <i>Non-Fed Share</i> | 6,213,569 | 3,106,785 | - |
| <i>Fed Share</i> | | | - |
| <i>Total Computable</i> | | | - |

| Difference in IAF Supplemental Payments per Funding Scenario | | | | |
|---|------------------------------------|-------------------------|--|-------------------------|
| | Original Proposal NACO Proposal | 100% to County Match | Split 50/50 between IAF Transfer and County Match | 100% to IAF Transfer |
| IAF Non-Federal Share | 23,201,741 | 23,201,741 | 26,308,526 | 29,415,310 |
| SFY 2022 Blended FMAP Projection | 62.77% | 62.77% | 62.77% | 62.77% |
| Total Projected IAF Supplemental Payment | 62,320,014 | 62,320,014 | 70,664,856 | 79,009,698 |
| Variance to Original NACO Proposal | | 0 | 8,344,842 | 16,689,684 |

| | | | |
|-------------------------|---|-----------|------------|
| <i>Non-Fed Share</i> | - | 3,106,785 | 6,213,569 |
| <i>Fed Share</i> | - | 5,238,057 | 10,476,115 |
| <i>Total Computable</i> | - | 8,344,842 | 16,689,684 |

Sources and Uses - HIF- IAF Supplemental Payment Program

Option 1 - Spend Down Excess SFY 2021 Reserve - 100% to Counties

| Sources | Actual | Actual | IAF Board Approved Projected | Proposed | Proposed | Variance in Uses to SFY 2022 Proposed by IAF Board |
|---|----------------------|----------------------|------------------------------|----------------------|----------------------|--|
| | SFY 2019 | SFY 2020 | SFY 2021 | SFY2022 | SFY2023 | |
| Balanced Forward from Prior Year | 23,558,289.00 | 30,106,803.31 | 25,925,927.31 | 29,298,442.47 | 26,035,183.39 | - |
| 1.5 Cent Ad Valorem Tax | 14,222,766.29 | 15,144,694.00 | 15,901,928.70 | 16,697,025.14 | 17,531,876.39 | - |
| Unmet Free Care Obligation | 20,810,667.00 | 21,506,007.00 | 23,084,873.15 | 26,035,183.39 | 27,432,731.17 | - |
| Interest Earned ² | 398,683.84 | 385,051.00 | 157,918.00 | 142,851.00 | 142,851.00 | - |
| \$3,000 per Claim from Counties | 3,000.00 | - | 3,000.00 | 3,000.00 | 3,000.00 | - |
| Reserve IAF Non Federal Share from 2014 | 7,573,584.00 | | - | - | - | - |
| Total Sources | 66,566,990.13 | 67,142,555.31 | 65,073,647.16 | 72,176,501.99 | 71,145,641.95 | - |

Data Provided By:

DHHS Director's Office
 DHHS Director's Office
 DHCFP - Supplemental Reimb Unit
 DHHS Director's Office
 NACO, DHHS Director's Office

| Uses | Actual | Actual | IAF Board Approved Projected | Proposed | Proposed | Variance in Uses to SFY 2022 Proposed by IAF Board |
|---|----------------------|----------------------|------------------------------|----------------------|----------------------|--|
| | SFY 2019 | SFY 2020 | SFY 2021 | SFY2022 | SFY2023 | |
| NACO Administration/Assessments | 70,000.00 | 70,000.00 | 70,000.00 | 70,874.00 | 71,870.00 | - |
| HIF - IAF Non Federal Share Transfer ⁴ | 35,590,638.82 | 37,402,882.00 | 27,558,373.00 | 23,201,741.15 | 26,152,051.39 | - |
| IAF Transfer to Medicaid to offset decrease in UPL ² | 814,241.00 | 769,125.00 | 146,831.69 | 25,983.00 | 25,983.00 | - |
| Hospital Claims | (14,693.00) | 974,621.00 | - | 1,000,000.00 | 1,000,000.00 | - |
| IAF County Match Set Aside ¹ | - | 2,000,000.00 | 8,000,000.00 | 21,842,720.45 | 16,463,006.39 | 6,213,569.31 |
| Total Uses | 36,460,186.82 | 41,216,628.00 | 35,775,204.69 | 46,141,318.60 | 43,712,910.78 | 6,213,569.31 |

Data Provided By:

NACO, DHHS Director's Office
 NACO, DHCFP - Supplemental Reimb Unit
 NACO, DHCFP - Supplemental Reimb Unit
 NACO
 NACO

Remaining to Balance Forward: 30,106,803.31 25,925,927.31 29,298,442.47 26,035,183.40 27,432,731.17

| | |
|--|---------------|
| Carryover in IAF Proposed Sources and Uses | 29,298,442.47 |
| Variance between Balance Forward and Unmet Free Care Obligation ³ | 6,213,569.31 |
| 100% to County Match | 6,213,569.31 |
| 0% of Variance to IAF Transfer | - |

¹ The interest for SFY 2021 is the actual received for SFY 2020, the projected interest for SFY 2022 is based on the projection provided by DHHS Director's Office.

² The projected calculation for SFY 2022 is based on the below factors:

*The G01 budgeted amount for SFY 2022 total computable Inpatient UPL.

*The proposed non federal share per NACO (25,651,873) grossed up with the 2022 SMAP 37.23% to calculate the projected IAF payment to UMC

*Comparing the projected SFY 2022 total computable Inpatient UPL with the projected UMC IAF payment versus the Inpatient UPL calculation with the SFY 2016 IAF UMC payment to find the difference in State Savings.

The past two years the amount of the IAF payment to UMC has been closer to the 2016 IAF payment to UMC than previously and the total computable Inpatient UPL amount has decreased which has reduced the overall difference in the State Savings comparison.

Sources and Uses - HIF- IAF Supplemental Payment Program

Option 2 - Spend Down Excess SFY 2021 Reserve - 50/50 Split Between Hospitals & Counties

| Sources | Actual | Actual | IAF Board Approved Projected | Proposed | Proposed | Variance in Uses to SFY 2022 Proposed by IAF Board |
|---|----------------------|----------------------|------------------------------|----------------------|----------------------|--|
| | SFY 2019 | SFY 2020 | SFY 2021 | SFY2022 | SFY2023 | |
| Balanced Forward from Prior Year | 23,558,289.00 | 30,106,803.31 | 25,925,927.31 | 29,298,442.47 | 26,035,183.39 | - |
| 1.5 Cent Ad Valorem Tax | 14,222,766.29 | 15,144,694.00 | 15,901,928.70 | 16,697,025.14 | 17,531,876.39 | - |
| Unmet Free Care Obligation | 20,810,667.00 | 21,506,007.00 | 23,084,873.15 | 26,035,183.39 | 27,432,731.17 | - |
| Interest Earned ² | 398,683.84 | 385,051.00 | 157,918.00 | 142,851.00 | 142,851.00 | - |
| \$3,000 per Claim from Counties | 3,000.00 | - | 3,000.00 | 3,000.00 | 3,000.00 | - |
| Reserve IAF Non Federal Share from 2014 | 7,573,584.00 | - | - | - | - | - |
| Total Sources | 66,566,990.13 | 67,142,555.31 | 65,073,647.16 | 72,176,501.99 | 71,145,641.95 | - |

Data Provided By:

DHHS Director's Office
 DHHS Director's Office
 DHCFP - Supplemental Reimb Unit
 DHHS Director's Office
 NACO, DHHS Director's Office

| Uses | Actual | Actual | IAF Board Approved Projected | Proposed | Proposed | Variance in Uses to SFY 2022 Proposed by IAF Board |
|---|----------------------|----------------------|------------------------------|----------------------|----------------------|--|
| | SFY 2019 | SFY 2020 | SFY 2021 | SFY2022 | SFY2023 | |
| NACO Administration/Assessments | 70,000.00 | 70,000.00 | 70,000.00 | 70,874.00 | 71,870.00 | - |
| HIF - IAF Non Federal Share Transfer | 35,590,638.82 | 37,402,882.00 | 27,558,373.00 | 26,308,525.80 | 26,152,051.39 | 3,106,784.65 |
| IAF Transfer to Medicaid to offset decrease in UPL ² | 814,241.00 | 769,125.00 | 146,831.69 | 25,983.00 | 25,983.00 | - |
| Hospital Claims | (14,693.00) | 974,621.00 | - | 1,000,000.00 | 1,000,000.00 | - |
| IAF County Match Set Aside ¹ | - | 2,000,000.00 | 8,000,000.00 | 18,735,935.80 | 16,463,006.39 | 3,106,784.66 |
| Total Uses | 36,460,186.82 | 41,216,628.00 | 35,775,204.69 | 46,141,318.60 | 43,712,910.78 | 6,213,569.31 |

Data Provided By:

NACO, DHHS Director's Office
 NACO, DHCFP - Supplemental Reimb Unit
 NACO, DHCFP - Supplemental Reimb Unit
 NACO
 NACO

Remaining to Balance Forward: 30,106,803.31 25,925,927.31 29,298,442.47 26,035,183.40 27,432,731.17

| | |
|--|---------------|
| Carryover in IAF Proposed Sources and Uses | 29,298,442.47 |
| Variance between Balance Forward and Unmet Free Care Obligation ³ | 6,213,569.31 |
| 50% of Variance to County Match | 3,106,784.66 |
| 50% of Variance to IAF Transfer | 3,106,784.65 |

¹ The interest for SFY 2021 is the actual received for SFY 2020, the projected interest for SFY 2022 is based on the projection provided by DHHS Director's Office.

² The projected calculation for SFY 2022 is based on the below factors:

*The G01 budgeted amount for SFY 2022 total computable Inpatient UPL.

*The proposed non federal share per NACO (25,651,873) grossed up with the 2022 SMAP 37.23% to calculate the projected IAF payment to UMC

*Comparing the projected SFY 2022 total computable Inpatient UPL with the projected UMC IAF payment versus the Inpatient UPL calculation with the SFY 2016 IAF UMC payment to find the difference in State Savings.

The past two years the amount of the IAF payment to UMC has been closer to the 2016 IAF payment to UMC than previously and the total computable Inpatient UPL amount has decreased which has reduced the overall difference in the State Savings comparison.

Sources and Uses - HIF- IAF Supplemental Payment Program

Option 3 - Spend Down Excess SFY 2021 Reserve - 100% to Hospitals

| Sources | Actual SFY 2019 | Actual SFY 2020 | IAF Board Approved Projected SFY 2021 | Proposed SFY2022 | Proposed SFY2023 | Variance in Uses to SFY 2022 Proposed by IAF Board |
|---|----------------------|----------------------|---|----------------------|----------------------|--|
| Balanced Forward from Prior Year | 23,558,289.00 | 30,106,803.31 | 25,925,927.31 | 29,298,442.47 | 26,035,183.39 | - |
| 1.5 Cent Ad Valorem Tax | 14,222,766.29 | 15,144,694.00 | 15,901,928.70 | 16,697,025.14 | 17,531,876.39 | - |
| Unmet Free Care Obligation | 20,810,667.00 | 21,506,007.00 | 23,084,873.15 | 26,035,183.39 | 27,432,731.17 | - |
| Interest Earned ² | 398,683.84 | 385,051.00 | 157,918.00 | 142,851.00 | 142,851.00 | - |
| \$3,000 per Claim from Counties | 3,000.00 | - | 3,000.00 | 3,000.00 | 3,000.00 | - |
| Reserve IAF Non Federal Share from 2014 | 7,573,584.00 | | - | - | - | - |
| Total Sources | 66,566,990.13 | 67,142,555.31 | 65,073,647.16 | 72,176,501.99 | 71,145,641.95 | - |

Data Provided By:
 DHHS Director's Office
 DHHS Director's Office
 DHCFP - Supplemental Reimb Unit
 DHHS Director's Office
 NACO, DHHS Director's Office

| Uses | Actual SFY 2019 | Actual SFY 2020 | IAF Board Approved Projected SFY 2021 | Proposed SFY2022 | Proposed SFY2023 | Variance in Uses to SFY 2022 Proposed by IAF Board |
|---|----------------------|----------------------|---|----------------------|----------------------|--|
| NACO Administration/Assessments | 70,000.00 | 70,000.00 | 70,000.00 | 70,874.00 | 71,870.00 | - |
| HIF - IAF Non Federal Share Transfer | 35,590,638.82 | 37,402,882.00 | 27,558,373.00 | 29,415,310.46 | 26,152,051.39 | 6,213,569.31 |
| IAF Transfer to Medicaid to offset decrease in UPL ² | 814,241.00 | 769,125.00 | 146,831.69 | 25,983.00 | 25,983.00 | - |
| Hospital Claims | (14,693.00) | 974,621.00 | - | 1,000,000.00 | 1,000,000.00 | - |
| IAF County Match Set Aside ¹ | - | 2,000,000.00 | 8,000,000.00 | 15,629,151.14 | 16,463,006.39 | - |
| Total Uses | 36,460,186.82 | 41,216,628.00 | 35,775,204.69 | 46,141,318.60 | 43,712,910.78 | 6,213,569.31 |
| Remaining to Balance Forward: | 30,106,803.31 | 25,925,927.31 | 29,298,442.47 | 26,035,183.40 | 27,432,731.17 | |

Data Provided By:
 NACO, DHHS Director's Office
 NACO, DHCFP - Supplemental Reimb Unit
 NACO, DHCFP - Supplemental Reimb Unit
 NACO
 NACO

| | |
|--|---------------|
| Carryover in IAF Proposed Sources and Uses | 29,298,442.47 |
| Variance between Balance Forward and Unmet Free Care Obligation ³ | 6,213,569.31 |
| 0% of Variance to County Match | - |
| 100% of Variance to IAF Transfer | 6,213,569.31 |

¹ The interest for SFY 2021 is the actual received for SFY 2020, the projected interest for SFY 2022 is based on the projection provided by DHHS Director's Office.

² The projected calculation for SFY 2022 is based on the below factors:

*The GO1 budgeted amount for SFY 2022 total computable Inpatient UPL.

*The proposed non federal share per NACO (25,651,873) grossed up with the 2022 SMAP 37.23% to calculate the projected IAF payment to UMC

*Comparing the projected SFY 2022 total computable Inpatient UPL with the projected UMC IAF payment versus the Inpatient UPL calculation with the SFY 2016 IAF UMC payment to find the difference in State Savings.

The past two years the amount of the IAF payment to UMC has been closer to the 2016 IAF payment to UMC than previously and the total computable Inpatient UPL amount has decreased which has reduced the overall difference in the State Savings comparison.

³ The variance between SFY 2022 Balance Forward and the SFY 2021 Actual Unmet Free Care Obligation collections can be mostly attributed to the following: