

Exhibit C.1 - Children's Basic Health Plan Trust Fund Analysis

	Actual	Actual	Actual	Actual	Actual	Estimated	Requested	
PROGRAM REVENUES	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	Source
A Beginning Balance	\$5,389,901	\$9,025,270	\$4,411,882	\$7,776,123	\$9,231,077	\$6,608,063	\$817,042	Actual and U
B General Fund Appropriations/Request ¹	\$3,296,346	\$2,000,000	\$11,243,215	\$5,564,404	\$1,000,000	\$2,500,000	\$0	Footnote 1
C January 2006 transfer from the State Controller	\$0	\$900,000	\$0	\$0	\$0	\$0	\$0	Actual
D Tobacco Master Settlement Funds to Trust ²	\$20,629,548	\$20,927,529	\$19,214,822	\$22,851,718	\$24,832,639	\$23,928,390	\$24,584,022	Footnote 2
E Annual Enrollment Fees	\$122,626	\$191,726	\$232,136	\$283,367	\$328,499	\$429,347	\$548,909	Exhibits C.2, C.3
F Interest Earnings	\$587,893	\$752,518	\$367,880	\$623,549	\$447,522	\$428,231	\$317,583	Exhibit C.1
G Accounts Payable Reversions from Prior Year	\$156,901	\$45,896	\$10,591	\$3,180	\$0	\$0	\$0	Actual
H Health Care Expansion Fund ³	\$0	\$5,108,706	\$9,557,980	\$15,005,337	\$18,093,822	\$22,236,727	\$26,289,323	Footnote 3
I Hospital Provider Fee Fund ⁴	\$0	\$0	\$0	\$0	\$0	\$7,412,275	\$18,231,565	
J Supplemental Tobacco Litigation Settlement Account ^{2,5}	\$0	\$0	\$0	\$480,157	\$1,841,459	\$1,776,793	\$1,709,513	Footnote 2
K Colorado Immunization Fund ⁶	\$0	\$0	\$0	\$90,795	\$171,251	\$464,761	\$498,931	Footnote 5
L Federal Match Earnings ⁷	\$40,591,092	\$50,509,127	\$65,616,702	\$76,574,384	\$88,044,043	\$118,351,990	\$150,789,298	Footnote 6
M Total Revenues	\$70,774,307	\$89,460,772	\$110,655,208	\$129,253,015	\$143,990,312	\$184,136,577	\$223,786,186	
PROGRAM EXPENDITURES								
N Estimated Program Expenditures from Trust Fund ⁷	\$21,157,945	\$21,331,057	\$27,704,403	\$27,871,265	\$29,691,320	\$33,076,989	\$35,824,016	Footnote 6
O Estimated Program Expenditures from Health Care Expansion Fund ^{3,7}	\$0	\$5,108,706	\$9,557,980	\$15,005,337	\$18,093,822	\$22,236,727	\$26,289,323	Footnotes 3, 6
P Hospital Provider Fee Fund ⁴	\$0	\$0	\$0	\$0	\$0	\$7,412,275	\$18,231,565	
Q Estimated Program Expenditures from Supplemental Tobacco Litigation Settlement Account ^{5,7}	\$0	\$0	\$0	\$480,157	\$1,381,814	\$1,776,793	\$1,709,513	Footnotes 4, 6
R Estimated Program Expenditure from Colorado Immunization Fund ^{6,7}	\$0	\$0	\$0	\$90,795	\$171,251	\$464,761	\$498,931	Footnotes 5, 6
S Federal Match Expenditures ⁷	\$40,591,092	\$50,509,127	\$65,616,702	\$76,574,384	\$88,044,043	\$118,351,990	\$150,789,298	Footnote 6
T SB 05-211 Transfer to General Fund	\$0	\$8,100,000	\$0	\$0	\$0	\$0	\$0	Actual
U Total Expenditures	\$61,749,037	\$85,048,890	\$102,879,085	\$120,021,938	\$137,382,250	\$183,319,535	\$233,342,646	Sum M:R
V Remaining Balance in Trust Fund	\$9,025,270	\$4,411,882	\$7,776,123	\$9,231,077	\$6,608,063	\$817,042	(\$9,556,460)	L - S
W Total General Fund Requested	\$0	\$0	\$0	\$0	\$0	\$0	\$9,435,683	T - V
X Additional Interest Earnings if General Fund is Appropriated	\$0	\$0	\$0	\$0	\$0	\$0	\$120,777	Exhibit C.1
Y Final Ending Balance of Trust Fund	\$9,025,270	\$4,411,882	\$7,776,123	\$9,231,077	\$6,608,063	\$817,042	\$0	Sum T:V

¹ FY 2004-05 to FY 2008-09 are actual appropriations. FY 2008-09 transfer pursuant to SB 09-269, and FY 2009-10 appropriation is from the Long Bill (SB 09-259).

² FY 2004-05 to FY 2008-09 are actual appropriations/transfers. FY 2009-10 and FY 2010-11 are forecasts from Legislative Council (February 2009).

³ FY 2005-06 through FY 2008-09 are actual expenditures and revenues transferred from the Health Care Expansion Fund for expansion clients. FY 2009-10 and FY 2010-11 are projections from Exhibits C.2 and C.3, respectively.

⁴ FY 2009-10 and FY 2010-11 estimates from the fiscal note for HB 09-1293.

⁵ FY 2007-08 and FY 2008-09 are actual revenues transferred from the Supplemental Tobacco Litigation Settlement Account created in SB 07-097 for Supplemental Expansion clients as well as estimated State expenditures for early intervention services. FY 2009-10 and FY 2010-11 are projections from Exhibits C.2 and C.3, respectively. The Department assumes that any expenditure beyond the forecasted revenue would come from the Trust Fund.

⁶ FY 2007-08 and FY 2008-09 are actual revenues transferred from the Colorado Immunization Fund for the cervical cancer immunization. FY 2009-10 and FY 2010-11 are projections from Exhibits C.2 and C.3.

⁷ Figures for FY 2004-05 through FY 2008-09 are actuals, while figures for FY 2009-10 and FY 2010-11 are projections. See Exhibits C.2 and C.3.

Exhibit C.1 - Children's Basic Health Plan Trust Fund Interest Earnings

Estimation of Interest Earnings to the Trust Fund	
FY 2005-06	
Interest Earned	\$752,518
Beginning Balance, Non-Interest Deposits, Appropriations to the Trust	\$33,044,525
Ratio of Interest Earned	2.28%
FY 2006-07	
Interest Earned	\$367,880
Beginning Balance, Non-Interest Deposits, Appropriations to the Trust	\$35,102,055
Ratio of Interest Earned	1.05%
FY 2007-08	
Interest Earned	\$623,549
Beginning Balance, Non-Interest Deposits, Appropriations to the Trust	\$36,475,612
Ratio of Interest Earned	1.71%
FY 2008-09	
Interest Earned	\$447,522
Beginning Balance, Non-Interest Deposits, Appropriations to the Trust	\$35,063,716
Ratio of Interest Earned	1.28%
FY 2009-10	
Beginning Balance, Non-Interest Deposits, Appropriations to the Trust	\$33,036,453
Estimated Ratio of Interest Earned	1.28%
Estimated Interest Earnings (adjusted for partial years where applicable)	\$428,231
FY 2010-11	
Beginning Balance, Non-Interest Deposits, Appropriations to the Trust	\$25,401,064
Estimated Ratio of Interest Earned	1.28%
Estimated Interest Earnings (adjusted for partial years where applicable)	\$317,583