

<b>Exhibit C2 - Calculation of Fund Splits</b>						
<b>Calculation of Fund Splits - FY 2017-18 Children's Basic Health Plan Estimate</b>						
<b>Item</b>	<b>Total Estimate</b>	<b>General Fund</b>	<b>Cash Funds</b>	<b>Reappropriated Funds</b>	<b>Federal Funds</b>	<b>FMAP Rate</b>
CBHP Expenditure to be matched	\$185,407,999	\$22,248,960	\$0	\$0	\$163,159,039	88.00%
<i>Enrollment Fees CBHP Trust Fund</i>	\$498,104	\$0	\$498,104	\$0	\$0	0.00%
<i>Enrollment Fees Healthcare Affordability and Sustainability Fee Fund</i>	\$962,648	\$0	\$962,648	\$0	\$0	0.00%
<b>Total CBHP Expenditure</b>	<b>\$186,868,751</b>	<b>\$22,248,960</b>	<b>\$1,460,752</b>	<b>\$0</b>	<b>\$163,159,039</b>	87.31%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$13,804,062)	\$13,804,062	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$386,100)	\$386,100	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Healthcare Affordability and Sustainability Fee Fund</i>	\$0	(\$8,058,797)	\$8,058,797	\$0	\$0	NA
<b>Estimated FY 2017-18 Capitation Expenditure</b>	<b>\$186,868,751</b>	<b>\$0</b>	<b>\$23,709,712</b>	<b>\$0</b>	<b>\$163,159,039</b>	87.31%
Department Recoveries for Prior Year Expenditure <sup>(1)</sup>						
Department Recoveries	\$100,000	\$0	\$100,000	\$0	\$0	0.00%
Impact to Cash Funds	(\$100,000)	\$0	(\$11,623)	\$0	(\$88,377)	88.38%
Disallowance Payments	\$621,616	\$621,616	\$0	\$0	\$0	0.00%
<b>Final Estimated FY 2017-18 Capitation Expenditure</b>	<b>\$187,490,367</b>	<b>\$621,616</b>	<b>\$23,798,089</b>	<b>\$0</b>	<b>\$163,070,662</b>	86.98%
<b>CBHP Admin Payments</b>	<b>\$5,033,274</b>	<b>\$0</b>	<b>\$603,993</b>	<b>\$0</b>	<b>\$4,429,281</b>	88.00%
<b>Final Estimated FY 2017-18 CBHP Expenditure</b>	<b>\$192,523,641</b>	<b>\$621,616</b>	<b>\$24,402,082</b>	<b>\$0</b>	<b>\$167,499,943</b>	87.00%

<sup>(1)</sup> The Department expects to recover expenditure in FY 2017-18 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 2018-19 Children's Basic Health Plan Estimate						
Item	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FMAP Rate
CBHP Expenditure to be matched	\$193,451,067	\$23,214,129	\$0	\$0	\$170,236,938	88.00%
<i>Enrollment Fees CBHP Trust Fund</i>	\$519,394	\$0	\$519,394	\$0	\$0	0.00%
<i>Enrollment Fees Healthcare Affordability and Sustainability Fee Fund</i>	\$1,010,739	\$0	\$1,010,739	\$0	\$0	0.00%
<b>Total CBHP Expenditure</b>	<b>\$194,981,200</b>	<b>\$23,214,129</b>	<b>\$1,530,133</b>	<b>\$0</b>	<b>\$170,236,938</b>	87.31%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$14,725,009)	\$14,725,009	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$379,763)	\$379,763	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Healthcare Affordability and Sustainability Fee Fund</i>	\$0	(\$8,109,356)	\$8,109,356	\$0	\$0	NA
<b>Estimated FY 2018-19 Capitation Expenditure</b>	<b>\$194,981,200</b>	<b>\$0</b>	<b>\$24,744,262</b>	<b>\$0</b>	<b>\$170,236,938</b>	87.31%
Department Recoveries for Prior Year Expenditure <sup>(1)</sup>						
Department Recoveries	\$100,000	\$0	\$100,000	\$0	\$0	0.00%
Impact to Cash Funds	(\$100,000)	\$0	(\$11,993)	\$0	(\$88,007)	88.01%
Disallowance Payments	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Estimated FY 2018-19 Capitation Expenditure</b>	<b>\$194,981,200</b>	<b>\$0</b>	<b>\$24,832,269</b>	<b>\$0</b>	<b>\$170,148,931</b>	87.26%
<b>CBHP Admin Payments</b>	<b>\$5,033,274</b>	<b>\$0</b>	<b>\$603,993</b>	<b>\$0</b>	<b>\$4,429,281</b>	88.00%
<b>Final Estimated FY 2018-19 CBHP Expenditure</b>	<b>\$200,014,474</b>	<b>\$0</b>	<b>\$25,436,262</b>	<b>\$0</b>	<b>\$174,578,212</b>	87.28%

<sup>(1)</sup> The Department expects to recover expenditure in FY 2017-18 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.

<b>Exhibit C2 - Calculation of Fund Splits</b>						
<b>Calculation of Fund Splits - FY 2019-20 Children's Basic Health Plan Estimate</b>						
<b>Item</b>	<b>Total Estimate</b>	<b>General Fund</b>	<b>Cash Funds</b>	<b>Reappropriated Funds</b>	<b>Federal Funds</b>	<b>FMAP Rate<sup>(2)</sup></b>
CBHP Expenditure to be matched	\$206,218,500	\$42,522,255	\$0	\$0	\$163,696,245	79.38%
<i>Enrollment Fees CBHP Trust Fund</i>	\$539,801	\$0	\$539,801	\$0	\$0	0.00%
<i>Enrollment Fees Healthcare Affordability and Sustainability Fee Fund</i>	\$1,055,407	\$0	\$1,055,407	\$0	\$0	0.00%
<b>Total CBHP Expenditure</b>	<b>\$207,813,708</b>	<b>\$42,522,255</b>	<b>\$1,595,208</b>	<b>\$0</b>	<b>\$163,696,245</b>	<b>78.77%</b>
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$25,869,228)	\$25,869,228	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$385,613)	\$385,613	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Healthcare Affordability and Sustainability Fee Fund</i>	\$0	(\$14,957,525)	\$14,957,525	\$0	\$0	NA
<b>Estimated FY 2019-20 Capitation Expenditure</b>	<b>\$207,813,708</b>	<b>\$1,309,888</b>	<b>\$42,807,575</b>	<b>\$0</b>	<b>\$163,696,245</b>	<b>78.77%</b>
Department Recoveries for Prior Year Expenditure <sup>(1)</sup>						
Department Recoveries	\$100,000	\$0	\$100,000	\$0	\$0	0.00%
Impact to Cash Funds	(\$100,000)	\$0	(\$12,000)	\$0	(\$88,000)	88.00%
Disallowance Payments	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Final Estimated FY 2019-20 Capitation Expenditure</b>	<b>\$207,813,708</b>	<b>\$1,309,888</b>	<b>\$42,895,575</b>	<b>\$0</b>	<b>\$163,608,245</b>	<b>78.73%</b>
<b>CBHP Admin Payments</b>	<b>\$5,033,274</b>	<b>\$0</b>	<b>\$1,037,862</b>	<b>\$0</b>	<b>\$3,995,412</b>	<b>79.38%</b>
<b>Final Estimated FY 2019-20 CBHP Expenditure</b>	<b>\$212,846,982</b>	<b>\$1,309,888</b>	<b>\$43,933,437</b>	<b>\$0</b>	<b>\$167,603,657</b>	<b>78.74%</b>

<sup>(1)</sup> The Department expects to recover expenditure in FY 2017-18 from prior years, which cannot offset expenditure in the current year due to State fiscal rules. Therefore, the Department's estimate shows that

<sup>(2)</sup> Starting October 1, 2019, CBHP programs no longer receive an additional 23 percentage points on the federal match, which drops to 76.50%. The FY 2019-20 projected weighted match rate is 79.38%.

Exhibit C2 - Cash Funds Report for CBHP									
Cash Funds Report for CBHP Capitation Payments									
Cash Fund	FY 2017-18			FY 2018-19			FY 2019-20		
	Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change
<i>Cash Funds</i>									
CBHP Trust Fund <sup>(1)</sup>	\$14,365,447	\$14,295,773	(\$69,674)	\$14,365,447	\$15,237,807	\$872,360	\$14,365,447	\$26,402,429	\$12,036,982
CO Immunization Fund	\$365,625	\$386,100	\$20,475	\$365,625	\$379,763	\$14,138	\$365,625	\$385,613	\$19,988
Health Care Expansion Fund	\$1	\$1	\$0	\$1	\$1	\$0	\$1	\$1	\$0
Healthcare Affordability and Sustainability Fee Fund	\$8,604,997	\$9,016,215	\$411,218	\$8,604,997	\$9,114,698	\$509,701	\$8,604,997	\$16,007,532	\$7,402,535
Department Recoveries	\$0	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$0	\$100,000	\$100,000
<b>Total Cash Funds</b>	<b>\$23,336,070</b>	<b>\$23,798,089</b>	<b>\$462,019</b>	<b>\$23,336,070</b>	<b>\$24,832,269</b>	<b>\$1,496,199</b>	<b>\$23,336,070</b>	<b>\$42,895,575</b>	<b>\$19,559,505</b>

<sup>(1)</sup>Estimated revenues to the CBHP Trust Fund are based on the 2017 Tobacco MSA Payment Forecast along with HB 16-1408, which altered the distribution of revenue. See Exhibit C5.

Cash Funds Report for CBHP Admin Payments									
Cash Fund	FY 2017-18			FY 2018-19			FY 2019-20		
	Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change
<i>Cash Funds</i>									
CBHP Trust Fund <sup>(1)</sup>	\$601,577	\$601,577	\$0	\$601,577	\$601,577	\$0	\$601,577	\$1,033,711	\$432,134
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
Healthcare Affordability and Sustainability Fee Fund	\$2,416	\$2,416	\$0	\$2,416	\$2,416	\$0	\$2,416	\$4,151	\$1,735
<b>Total Cash Funds</b>	<b>\$603,993</b>	<b>\$603,993</b>	<b>\$0</b>	<b>\$603,993</b>	<b>\$603,993</b>	<b>\$0</b>	<b>\$603,993</b>	<b>\$1,037,862</b>	<b>\$433,869</b>

<sup>(1)</sup>Estimated revenues to the CBHP Trust Fund are based on the 2017 Tobacco MSA Payment Forecast along with HB 16-1408, which altered the distribution of revenue. See Exhibit C5.

**Exhibit C2-Disallowance Repayment Schedule**

<b>Summary of Payments by Quarter</b>		
<b>Fiscal Year</b>	<b>Quarter</b>	<b>Payment Due</b>
FY 2014-15	QE December 31, 2014	\$684,674
	QE March 31, 2015	\$636,871
FY 2015-16	QE June 30, 2015	\$635,512
	QE September 30, 2015	\$634,119
	QE December 31, 2015	\$632,556
	QE March 31, 2016	\$630,874
	QE June 30, 2016	\$629,328
FY 2016-17	QE September 30, 2016	\$627,867
	QE December 31, 2016	\$626,304
	QE March 31, 2017	\$624,640
	QE June 30, 2017	\$623,145
FY 2017-18	QE September 30, 2017	\$621,616
<b>Total All Payments</b>		<b>\$7,607,507</b>

<b>Summary of Payments by Fiscal Year</b>	
FY 2014-15	\$1,321,545
FY 2015-16	\$3,162,389
FY 2016-17	\$2,501,956
FY 2017-18	\$621,616
<b>Total</b>	<b>\$7,607,506</b>

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