

**Exhibit C2 - Calculation of Fund Splits**

**Calculation of Fund Splits - FY 2016-17 Children's Basic Health Plan Estimate**

<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>(1)</sup></b>
CBHP Expenditure to be matched	\$152,524,656	\$18,104,677	\$0	\$0	\$134,419,979	88.13%
<i>Enrollment Fees CBHP Trust Fund</i>	\$661,836	\$0	\$661,836	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$1,377,489	\$0	\$1,377,489	\$0	\$0	0.00%
<b>Total CBHP Expenditure</b>	<b>\$154,563,981</b>	<b>\$18,104,677</b>	<b>\$2,039,325</b>	<b>\$0</b>	<b>\$134,419,979</b>	86.97%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$11,478,057)	\$11,478,057	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$442,697)	\$442,697	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Hospital Provider Fee Fund</i>	\$0	(\$6,183,922)	\$6,183,922	\$0	\$0	NA
<b>Estimated FY 2016-17 Capitation Expenditure</b>	<b>\$154,563,981</b>	<b>\$0</b>	<b>\$20,144,002</b>	<b>\$0</b>	<b>\$134,419,979</b>	86.97%
Department Recoveries for Prior Year Expenditure <sup>(2)</sup>						
Department Recoveries	\$1,500,000	\$0	\$1,500,000	\$0	\$0	0.00%
Impact to CHP+ Trust Fund	(\$1,500,000)	\$0	(\$428,850)	\$0	(\$1,071,150)	71.41%
Disallowance Payments	\$2,501,956	\$2,501,956	\$0	\$0	\$0	0.00%
<b>Final Estimated FY 2016-17 Capitation Expenditure</b>	<b>\$157,065,937</b>	<b>\$2,501,956</b>	<b>\$21,215,152</b>	<b>\$0</b>	<b>\$133,348,829</b>	84.90%
<b>CBHP Admin Payments</b>	<b>\$5,033,274</b>	<b>\$0</b>	<b>\$597,450</b>	<b>\$0</b>	<b>\$4,435,824</b>	88.13%
<b>Final Estimated FY 2016-17 CBHP Expenditure</b>	<b>\$162,099,211</b>	<b>\$2,501,956</b>	<b>\$21,812,602</b>	<b>\$0</b>	<b>\$137,784,653</b>	85.00%

<sup>(1)</sup>Starting October 1, 2015, CBHP programs received an additional 23 percentage points on the federal match. The FY 2016-17 weighted average federal match is 88.13%.

<sup>(2)</sup> The Department expects to recover expenditure in FY 2016-17 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 2017-18 Children's Basic Health Plan Estimate

Item	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FMAP Rate <sup>(1)</sup>
CBHP Expenditure to be matched	\$157,254,999	\$18,870,600	\$0	\$0	\$138,384,399	88.00%
<i>Enrollment Fees CBHP Trust Fund</i>	\$677,759	\$0	\$677,759	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$1,410,672	\$0	\$1,410,672	\$0	\$0	0.00%
<b>Total CBHP Expenditure</b>	<b>\$159,343,430</b>	<b>\$18,870,600</b>	<b>\$2,088,431</b>	<b>\$0</b>	<b>\$138,384,399</b>	86.85%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$11,838,455)	\$11,838,455	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$445,574)	\$445,574	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Hospital Provider Fee Fund</i>	\$0	(\$6,586,570)	\$6,586,570	\$0	\$0	NA
<b>Estimated FY 2017-18 Capitation Expenditure</b>	<b>\$159,343,430</b>	<b>\$0</b>	<b>\$20,959,031</b>	<b>\$0</b>	<b>\$138,384,399</b>	86.85%
Disallowance Payments	\$621,616	\$621,616	\$0	\$0	\$0	0.00%
<b>Estimated FY 2017-18 Capitation Expenditure</b>	<b>\$159,965,046</b>	<b>\$621,616</b>	<b>\$20,959,031</b>	<b>\$0</b>	<b>\$138,384,399</b>	86.51%
<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>\$164,998,320</b>	<b>\$621,616</b>	<b>\$21,563,024</b>	<b>\$0</b>	<b>\$142,813,680</b>	86.55%

<sup>(1)</sup>Starting October 1, 2015, CBHP programs received an additional 23 percentage points on the federal match. The FY 2017-18 projected federal match is 88.00%.

**Exhibit C2 - Calculation of Fund Splits****Calculation of Fund Splits - FY 2018-19 Children's Basic Health Plan Estimate**

<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>(1)</sup></b>
CBHP Expenditure to be matched	\$165,101,102	\$19,812,133	\$0	\$0	\$145,288,969	88.00%
<i>Enrollment Fees CBHP Trust Fund</i>	\$699,546	\$0	\$699,546	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$1,446,215	\$0	\$1,446,215	\$0	\$0	0.00%
<b>Total CBHP Expenditure</b>	<b>\$167,246,863</b>	<b>\$19,812,133</b>	<b>\$2,145,761</b>	<b>\$0</b>	<b>\$145,288,969</b>	<b>86.87%</b>
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$12,506,386)	\$12,506,386	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$375,675)	\$375,675	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Hospital Provider Fee Fund</i>	\$0	(\$6,930,070)	\$6,930,070	\$0	\$0	NA
<b>Estimated FY 2018-19 Capitation Expenditure</b>	<b>\$167,246,863</b>	<b>\$0</b>	<b>\$21,957,893</b>	<b>\$0</b>	<b>\$145,288,969</b>	<b>86.87%</b>
Disallowance Payments	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Final Estimated FY 2018-19 Capitation Expenditure</b>	<b>\$167,246,863</b>	<b>\$0</b>	<b>\$21,957,893</b>	<b>\$0</b>	<b>\$145,288,970</b>	<b>86.87%</b>
<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>	<b>88.00%</b>
<b>Final Estimated FY 2018-19 CBHP Expenditure</b>	<b>\$172,280,137</b>	<b>\$0</b>	<b>\$22,561,886</b>	<b>\$0</b>	<b>\$149,718,251</b>	<b>86.90%</b>

<sup>(1)</sup>Starting October 1, 2015, CBHP programs received an additional 23 percentage points on the federal match. The FY 2018-19 projected federal match is 88.00%.

**Exhibit C2 - Cash Funds Report for CBHP**

**Cash Funds Report for CBHP Capitation Payments**

Cash Fund	FY 2016-17			FY 2017-18			FY 2018-19		
	Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change
<i>Cash Funds</i>									
CBHP Trust Fund <sup>(1)</sup>	\$11,488,720	\$11,711,043	\$222,323	\$11,488,720	\$12,516,214	\$1,027,494	\$11,488,720	\$13,205,932	\$1,717,212
CO Immunization Fund	\$202,664	\$442,697	\$240,033	\$202,664	\$445,574	\$242,910	\$202,664	\$375,675	\$173,011
Health Care Expansion Fund	\$1	\$1	\$0	\$1	\$1	\$0	\$1	\$1	\$0
Hospital Provider Fee Fund	\$5,842,569	\$7,561,411	\$1,718,842	\$5,842,569	\$7,997,242	\$2,154,673	\$5,842,569	\$8,376,285	\$2,533,716
Department Recoveries	\$0	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Cash Funds</b>	<b>\$17,533,954</b>	<b>\$21,215,152</b>	<b>\$3,681,198</b>	<b>\$17,533,954</b>	<b>\$20,959,031</b>	<b>\$3,425,077</b>	<b>\$17,533,954</b>	<b>\$21,957,893</b>	<b>\$4,423,939</b>

<sup>(1)</sup>Estimated revenues to the CBHP Trust Fund are based on the 2016 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 2016-17			FY 2017-18			FY 2018-19		
	Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change
<i>Cash Funds</i>									
CBHP Trust Fund <sup>(1)</sup>	\$2,354,463	\$595,060	(\$1,759,403)	\$2,354,463	\$601,577	(\$1,752,886)	\$2,354,463	\$601,577	(\$1,752,886)
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	\$2,390	(\$6,971)	\$9,361	\$2,416	(\$6,945)	\$9,361	\$2,416	(\$6,945)
<b>Total Cash Funds</b>	<b>\$2,363,824</b>	<b>\$597,450</b>	<b>(\$1,766,374)</b>	<b>\$2,363,824</b>	<b>\$603,993</b>	<b>(\$1,759,831)</b>	<b>\$2,363,824</b>	<b>\$603,993</b>	<b>(\$1,759,831)</b>

<sup>(1)</sup>Estimated revenues to the CBHP Trust Fund are based on the 2016 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