

Exhibit C.5 - Per Capita Costs History and Projections

Children's Medical	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Cash-based Expenditures ¹	\$43,330,612	\$56,713,621	\$65,205,431	\$91,693,631	\$100,411,637	\$150,306,188	\$141,195,482		
Caseload ²	35,800	41,945	47,047	57,795	61,582	68,725	67,267	67,432	67,542
Per Capita	\$1,210.35	\$1,352.09	\$1,385.96	\$1,586.53	\$1,630.54	\$2,187.07	\$2,099.03	\$2,129.17	\$2,231.79
% Per Capita Change	0.05%	11.71%	2.51%	14.47%	2.77%	34.13%	-4.03%	1.44%	4.82%
Blended Base Rate ²	\$92.01	\$102.12	\$105.85	\$119.78	\$122.11	\$145.34	\$154.45	\$156.67	\$164.22
% Blended Rate Change	4.44%	10.99%	3.65%	13.16%	1.94%	19.03%	6.27%	1.44%	4.82%
Children's Dental	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Cash-based Expenditures ¹	\$4,656,589	\$5,707,513	\$6,888,782	\$8,735,185	\$9,876,754	\$10,766,208	\$10,718,975		
Caseload	35,800	41,945	47,047	57,795	61,582	68,725	67,267	67,432	67,542
Per Capita	\$130.07	\$136.07	\$146.42	\$151.14	\$160.38	\$156.66	\$159.35	\$168.97	\$175.73
% Per Capita Change	0.55%	4.61%	7.61%	3.22%	6.11%	-2.32%	1.72%	6.04%	4.00%
Rate	\$11.31	\$11.82	\$13.30	\$13.84	\$14.66	\$14.81	\$14.40	\$15.27	\$15.88
% Rate Change	3.29%	4.51%	12.52%	4.06%	5.92%	1.02%	-2.77%	6.04%	4.00%
Prenatal Medical	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Cash-based Expenditures ¹	\$6,685,402	\$11,612,272	\$16,892,791	\$17,798,749	\$19,437,577	\$17,356,024	\$25,369,597		
Caseload	472	963	1,170	1,570	1,665	1,561	1,741	1,869	1,360
Per Capita	\$14,163.99	\$12,058.43	\$14,438.28	\$11,336.78	\$11,674.22	\$11,118.53	\$14,571.85	\$15,256.50	\$15,973.31
% Per Capita Change	16.64%	-14.87%	19.74%	-21.48%	2.98%	-4.76%	31.06%	4.70%	4.70%
Base Rate	\$888.49	\$816.97	\$1,045.44	\$864.09	\$915.80	\$821.35	\$1,092.92	\$1,144.27	\$1,198.03
% Rate Change	-	-8.05%	27.97%	-17.35%	5.98%	-10.31%	33.06%	4.70%	4.70%

¹ Cash-based expenditures from the Colorado Financial Reporting System (COFRS). In children's medical only, the reversal of the FY 2005-06 accounts receivable in the amount of \$4,661,297 artificially pushed expenditures from FY 2005-06 to FY 2006-07. The FY 2005-06 accounts receivable accounted for approximately 5.2% of the accrual-based expenditures in FY 2006-07. The FY 2006-07 cash-based expenditures for children's medical from COFRS are decreased by a like amount in order to approximate the FY 2006-07 expenditures without the artificial inflation. The FY 2006-07 expenditures reported here are adjusted.

² Calculated blended rate for FY 2004-05 through FY 2010-11 based on final caseload shares in the ASO and HMOs. Projected blended base rates for FY 2011-12 and FY 2012-13 assume that 30.0% of children will be in the State's managed care network, with the remainder in HMOs.