

Exhibit C2 - Calculation of Fund Splits						
Calculation of Fund Splits - FY 2016-17 Children's Basic Health Plan Estimate						
Item	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FMAP Rate⁽¹⁾
CBHP Expenditure to be matched	\$161,468,785	\$19,166,345	\$0	\$0	\$142,302,440	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%
Total CBHP Expenditure	\$163,508,110	\$19,166,345	\$2,039,325	\$0	\$142,302,440	87.03%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$12,386,552)	\$12,386,552	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$426,921)	\$426,921	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Hospital Provider Fee Fund</i>	\$0	(\$6,352,871)	\$6,352,871	\$0	\$0	NA
Estimated FY 2016-17 Capitation Expenditure	\$163,508,110	\$0	\$21,205,670	\$0	\$142,302,440	87.03%
Department Recoveries for Prior Year Expenditure ⁽²⁾						
Department Recoveries	\$4,028,062	\$0	\$4,028,062	\$0	\$0	0.00%
Impact to Cash Funds	(\$4,028,062)	\$0	(\$939,724)	\$0	(\$3,088,338)	71.41%
Disallowance Payments	\$2,501,956	\$2,501,956	\$0	\$0	\$0	0.00%
Final Estimated FY 2016-17 Capitation Expenditure	\$166,010,066	\$2,501,956	\$24,294,008	\$0	\$139,214,102	83.86%
CBHP Admin Payments	\$5,033,274	\$0	\$597,450	\$0	\$4,435,824	88.13%
Final Estimated FY 2016-17 CBHP Expenditure	\$171,043,340	\$2,501,956	\$24,891,458	\$0	\$143,649,926	83.98%

⁽¹⁾ 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%.

⁽²⁾ 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⁽¹⁾
CBHP Expenditure to be matched	\$177,063,653	\$21,247,639	\$0	\$0	\$155,816,014	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%
Total CBHP Expenditure	\$179,152,084	\$21,247,639	\$2,088,431	\$0	\$155,816,014	86.97%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$13,687,688)	\$13,687,688	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$365,625)	\$365,625	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Hospital Provider Fee Fund</i>	\$0	(\$7,194,325)	\$7,194,325	\$0	\$0	NA
Estimated FY 2017-18 Capitation Expenditure	\$179,152,084	\$0	\$23,336,070	\$0	\$155,816,014	86.97%
Disallowance Payments	\$621,616	\$621,616	\$0	\$0	\$0	0.00%
Estimated FY 2017-18 Capitation Expenditure	\$179,773,700	\$621,616	\$23,336,070	\$0	\$155,816,014	86.67%
CBHP Admin Payments	\$5,033,274	\$0	\$603,993	\$0	\$4,429,281	88.00%
Final Estimated FY 2017-18 CBHP Expenditure	\$184,806,974	\$621,616	\$23,940,063	\$0	\$160,245,295	86.71%

⁽¹⁾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						
Item	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FMAP Rate⁽¹⁾
CBHP Expenditure to be matched	\$193,858,538	\$23,263,025	\$0	\$0	\$170,595,513	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%
Total CBHP Expenditure	\$196,004,299	\$23,263,025	\$2,145,761	\$0	\$170,595,513	87.04%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$15,110,036)	\$15,110,036	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$337,838)	\$337,838	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Hospital Provider Fee Fund</i>	\$0	(\$7,815,150)	\$7,815,150	\$0	\$0	NA
Estimated FY 2018-19 Capitation Expenditure	\$196,004,299	\$0	\$25,408,786	\$0	\$170,595,513	87.04%
Disallowance Payments	\$0	\$0	\$0	\$0	\$0	0.00%
Final Estimated FY 2018-19 Capitation Expenditure	\$196,004,299	\$0	\$25,408,786	\$0	\$170,595,513	87.04%
CBHP Admin Payments	\$5,033,274	\$0	\$603,993	\$0	\$4,429,281	88.00%
Final Estimated FY 2018-19 CBHP Expenditure	\$201,037,573	\$0	\$26,012,779	\$0	\$175,024,794	87.06%

⁽¹⁾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 ⁽¹⁾	\$11,488,720	\$12,536,911	\$1,048,191	\$11,488,720	\$14,365,447	\$2,876,727	\$11,488,720	\$15,809,582	\$4,320,862
CO Immunization Fund	\$202,664	\$426,921	\$224,257	\$202,664	\$365,625	\$162,961	\$202,664	\$337,838	\$135,174
Health Care Expansion Fund	\$1	\$1	\$0	\$1	\$1	\$0	\$1	\$1	\$0
Hospital Provider Fee Fund	\$5,842,569	\$7,302,113	\$1,459,544	\$5,842,569	\$8,604,997	\$2,762,428	\$5,842,569	\$9,261,365	\$3,418,796
Department Recoveries	\$0	\$4,028,062	\$4,028,062	\$0	\$0	\$0	\$0	\$0	\$0
Total Cash Funds	\$17,533,954	\$24,294,008	\$6,760,054	\$17,533,954	\$23,336,070	\$5,802,116	\$17,533,954	\$25,408,786	\$7,874,832

⁽¹⁾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 ⁽¹⁾	\$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)
Total Cash Funds	\$2,363,824	\$597,450	(\$1,766,374)	\$2,363,824	\$603,993	(\$1,759,831)	\$2,363,824	\$603,993	(\$1,759,831)

⁽¹⁾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

Summary of Payments by Quarter		
Fiscal Year	Quarter	Payment Due
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
FY 2016-17	QE June 30, 2016	\$629,328
	QE September 30, 2016	\$627,867
	QE December 31, 2016	\$626,304
	QE March 31, 2017	\$624,640
FY 2017-18	QE June 30, 2017	\$623,145
	QE September 30, 2017	\$621,616
Total All Payments		\$7,607,507

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

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