

Exhibit C2 - Calculation of Fund Splits						
Calculation of Fund Splits - FY 2021-22 Children's Basic Health Plan Estimate						
Item	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FMAP Rate
CBHP Expenditure to be matched	\$161,459,790	\$53,007,249	\$0	\$0	\$108,452,541	67.17%
<i>Enrollment Fees CBHP Trust Fund</i>	\$133,866	\$0	\$133,866	\$0	\$0	0.00%
<i>Enrollment Fees Healthcare Affordability and Sustainability Fee Fund</i>	\$383,017	\$0	\$383,017	\$0	\$0	0.00%
Total CBHP Expenditure	\$161,976,673	\$53,007,249	\$516,883	\$0	\$108,452,541	66.96%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$11,694,398)	\$11,694,398	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$366,600)	\$366,600	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Healthcare Affordability and Sustainability Fee Fund</i>	\$0	(\$25,237,994)	\$25,237,994	\$0	\$0	NA
Estimated FY 2021-22 Capitation Expenditure	\$161,976,673	\$15,708,256	\$37,815,876	\$0	\$108,452,541	66.96%
Department Recoveries for Prior Year Expenditure ⁽¹⁾						
Department Recoveries	\$100,000	\$0	\$100,000	\$0	\$0	0.00%
Impact to Cash Funds	(\$100,000)	\$0	(\$32,830)	\$0	(\$67,170)	67.17%
Disallowance Payments	\$0	\$0	\$0	\$0	\$0	0.00%
Final Estimated FY 2021-22 Capitation Expenditure	\$161,976,673	\$15,708,256	\$37,883,046	\$0	\$108,385,371	66.91%
CBHP Admin Payments	\$5,033,274	\$0	\$1,652,424	\$0	\$3,380,850	67.17%
Final Estimated FY 2021-22 CBHP Expenditure	\$167,009,947	\$15,708,256	\$39,535,470	\$0	\$111,766,221	66.92%

⁽¹⁾ The Department expects to recover expenditure in FY 2021-22 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 2022-23 Children's Basic Health Plan Estimate						
Item	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FMAP Rate
CBHP Expenditure to be matched	\$211,098,942	\$73,884,630	\$0	\$0	\$137,214,312	65.00%
<i>Enrollment Fees CBHP Trust Fund</i>	\$302,306	\$0	\$302,306	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$868,735	\$0	\$868,735	\$0	\$0	0.00%
Total CBHP Expenditure	\$212,269,983	\$73,884,630	\$1,171,041	\$0	\$137,214,312	64.64%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$10,911,318)	\$10,911,318	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$349,538)	\$349,538	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Healthcare Affordability and Sustainability Fee Fund</i>	\$0	(\$29,549,400)	\$29,549,400	\$0	\$0	NA
Estimated FY 2022-23 Capitation Expenditure	\$212,269,983	\$33,074,373	\$41,981,298	\$0	\$137,214,312	64.64%
Department Recoveries for Prior Year Expenditure ⁽¹⁾						
Department Recoveries	\$100,000	\$0	\$100,000	\$0	\$0	0.00%
Impact to Cash Funds	(\$100,000)		(\$35,000)		(\$65,000)	65.00%
Estimated FY 2022-23 Capitation Expenditure	\$212,269,983	\$33,074,373	\$42,046,298	\$0	\$137,149,312	64.61%
CBHP Admin Payments	\$5,033,274	\$0	\$1,761,646	\$0	\$3,271,628	65.00%
Final Estimated FY 2022-23 CBHP Expenditure	\$217,303,257	\$33,074,373	\$43,807,944	\$0	\$140,420,940	64.62%

⁽¹⁾ The Department expects to recover expenditure in FY 2022-23 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 2023-24 Children's Basic Health Plan Estimate						
Item	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FMAP Rate
CBHP Expenditure to be matched	\$231,651,002	\$81,077,851	\$0	\$0	\$150,573,151	65.00%
<i>Enrollment Fees CBHP Trust Fund</i>	\$341,354	\$0	\$341,354	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$901,791	\$0	\$901,791	\$0	\$0	0.00%
Total CBHP Expenditure	\$232,894,147	\$81,077,851	\$1,243,145	\$0	\$150,573,151	64.65%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$11,060,923)	\$11,060,923	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$367,088)	\$367,088	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Healthcare Affordability and Sustainability Fee Fund</i>	\$0	(\$30,689,239)	\$30,689,239	\$0	\$0	NA
Estimated FY 2023-24 Capitation Expenditure	\$232,894,147	\$38,960,600	\$43,360,396	\$0	\$150,573,151	64.65%
Disallowance Payments	\$0	\$0	\$0	\$0	\$0	0.00%
Department Recoveries for Prior Year Expenditure ⁽¹⁾						
Department Recoveries	\$100,000	\$0	\$100,000	\$0	\$0	0.00%
Impact to Cash Funds	(\$100,000)		(\$35,000)		(\$65,000)	65.00%
Final Estimated FY 2023-24 Capitation Expenditure	\$232,894,147	\$38,960,600	\$43,425,396	\$0	\$150,508,151	64.63%
CBHP Admin Payments	\$5,033,274	\$0	\$1,761,646	\$0	\$3,271,628	65.00%
Final Estimated FY 2023-24 CBHP Expenditure	\$237,927,421	\$38,960,600	\$45,187,042	\$0	\$153,779,779	64.63%

(1) The Department expects to recover expenditure in FY 2022-23 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 - Cash Funds Report for CBHP

Cash Funds Report for CBHP Capitation Payments

Cash Fund	FY 2021-22			FY 2022-23			FY 2023-24		
	Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change
<i>Cash Funds</i>									
CBHP Trust Fund ⁽¹⁾	\$11,316,598	\$11,810,207	\$493,609	\$11,316,598	\$11,194,374	(\$122,224)	\$11,316,598	\$11,383,027	\$66,429
CO Immunization Fund	\$367,575	\$366,600	(\$975)	\$367,575	\$349,538	(\$18,037)	\$367,575	\$367,088	(\$487)
Health Care Expansion Fund	\$1	\$1	\$0	\$1	\$1	\$0	\$1	\$1	\$0
Healthcare Affordability and Sustainability Fee Fund	\$23,844,726	\$25,606,238	\$1,761,512	\$24,723,840	\$30,402,385	\$5,678,545	\$24,723,840	\$31,575,280	\$6,851,440
Department Recoveries	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$0
Total Cash Funds	\$35,628,900	\$37,883,046	\$2,254,146	\$36,508,014	\$42,046,298	\$5,538,284	\$36,508,014	\$43,425,396	\$6,917,382

⁽¹⁾Estimated revenues to the CBHP Trust Fund are based on the 2021 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 2021-22			FY 2022-23			FY 2023-24		
	Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change	Base Spending Authority	Estimate	Change
<i>Cash Funds</i>									
CBHP Trust Fund ⁽¹⁾	\$1,645,814	\$1,645,814	\$0	\$1,645,814	\$1,754,599	\$108,785	\$1,645,814	\$1,754,599	\$108,785
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	\$6,610	\$6,610	\$0	\$6,610	\$7,047	\$437	\$6,610	\$7,047	\$437
Total Cash Funds	\$1,652,424	\$1,652,424	\$0	\$1,652,424	\$1,761,646	\$109,222	\$1,652,424	\$1,761,646	\$109,222

⁽¹⁾Estimated revenues to the CBHP Trust Fund are based on the 2021 Tobacco MSA Payment Forecast along with HB 16-1408, which altered the distribution of revenue. See Exhibit C5.