

Exhibit B - 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	\$197,353,282	\$67,692,176	\$0	\$0	\$129,661,106	65.70%
<i>Enrollment Fees CBHP Trust Fund</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Total CBHP Expenditure	\$197,353,282	\$67,692,176	\$0	\$0	\$129,661,106	65.70%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$11,060,321)	\$11,060,321	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$437,775)	\$437,775	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Healthcare Affordability and Sustainability Fee Fund</i>	\$0	(\$28,550,355)	\$28,550,355	\$0	\$0	NA
Estimated FY 2023-24 Capitation Expenditure	\$197,353,282	\$27,643,724	\$40,048,452	\$0	\$129,661,106	65.70%
Department Recoveries for Prior Year Expenditure ⁽¹⁾						
Department Recoveries	\$1,260,457	\$0	\$1,260,457	\$0	\$0	0.00%
Impact to Cash Funds	(\$1,260,457)	\$0	(\$432,337)	\$0	(\$828,120)	65.70%
Disallowance Payments	\$0	\$0	\$0	\$0	\$0	0.00%
Final Estimated FY 2023-24 Capitation Expenditure	\$197,353,282	\$27,643,724	\$40,876,572	\$0	\$128,832,986	65.28%
CBHP Admin Payments	\$3,864,405	\$0	\$1,325,491	\$0	\$2,538,914	65.70%
Final Estimated FY 2023-24 CBHP Expenditure	\$201,217,687	\$27,643,724	\$42,202,063	\$0	\$131,371,900	65.29%

⁽¹⁾The Department expects to recover expenditure in FY 2023-24 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 B - Calculation of Fund Splits						
Calculation of Fund Splits - FY 2024-25 Children's Basic Health Plan Estimate						
Item	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FMAP Rate
CBHP Expenditure to be matched	\$269,980,786	\$94,493,275	\$0	\$0	\$175,487,511	65.00%
<i>Enrollment Fees CBHP Trust Fund</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Total CBHP Expenditure	\$269,980,786	\$94,493,275	\$0	\$0	\$175,487,511	65.00%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$10,566,925)	\$10,566,925	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$423,150)	\$423,150	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Healthcare Affordability and Sustainability Fee Fund</i>	\$0	(\$39,617,614)	\$39,617,614	\$0	\$0	NA
Estimated FY 2024-25 Capitation Expenditure	\$269,980,786	\$43,885,585	\$50,607,690	\$0	\$175,487,511	65.00%
Department Recoveries for Prior Year Expenditure ⁽¹⁾						
Department Recoveries	\$100,000	\$0	\$100,000	\$0	\$0	0.00%
Impact to Cash Funds	(\$100,000)	\$0	(\$35,000)	\$0	(\$65,000)	65.00%
Estimated FY 2024-25 Capitation Expenditure	\$269,980,786	\$43,885,585	\$50,672,690	\$0	\$175,422,511	64.98%
CBHP Admin Payments	\$3,864,405	\$0	\$1,352,542	\$0	\$2,511,863	65.00%
Final Estimated FY 2024-25 CBHP Expenditure	\$273,845,191	\$43,885,585	\$52,025,232	\$0	\$177,934,374	64.98%

⁽¹⁾The Department expects to recover expenditure in FY 2024-25 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 B - Calculation of Fund Splits						
Calculation of Fund Splits - FY 2025-26 Children's Basic Health Plan Estimate						
Item	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FMAP Rate
CBHP Expenditure to be matched	\$295,008,195	\$103,252,868	\$0	\$0	\$191,755,327	65.00%
<i>Enrollment Fees CBHP Trust Fund</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Enrollment Fees Hospital Provider Fee</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Total CBHP Expenditure	\$295,008,195	\$103,252,868	\$0	\$0	\$191,755,327	65.00%
Cash Fund Financing						
<i>CBHP Trust Fund</i>	\$0	(\$10,005,315)	\$10,005,315	\$0	\$0	NA
<i>CO Immunization Fund</i>	\$0	(\$401,213)	\$401,213	\$0	\$0	NA
<i>Health Care Expansion Fund</i>	\$0	(\$1)	\$1	\$0	\$0	NA
<i>Healthcare Affordability and Sustainability Fee Fund</i>	\$0	(\$43,307,919)	\$43,307,919	\$0	\$0	NA
Estimated FY 2025-26 Capitation Expenditure	\$295,008,195	\$49,538,420	\$53,714,448	\$0	\$191,755,327	65.00%
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)	\$0	(\$35,000)	\$0	(\$65,000)	65.00%
Final Estimated FY 2025-26 Capitation Expenditure	\$295,008,195	\$49,538,420	\$53,779,448	\$0	\$191,690,327	64.98%
CBHP Admin Payments	\$3,864,405	\$0	\$1,352,542	\$0	\$2,511,863	65.00%
Final Estimated FY 2025-26 CBHP Expenditure	\$298,872,600	\$49,538,420	\$55,131,990	\$0	\$194,202,190	64.98%

⁽¹⁾The Department expects to recover expenditure in FY 2025-26 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 B - Cash Funds Report for CBHP

Cash Funds Report for CBHP Capitation Payments									
Cash Fund	FY 2023-24 Spending Authority	FY 2023-24 Estimate	FY 2023-24 Change	FY 2024-25 Base Spending Authority	FY 2024-25 Estimate	FY 2024-25 Change	FY 2025-26 Base Spending Authority	FY 2025-26 Estimate	FY 2025-26 Change
CBHP Trust Fund ⁽¹⁾	\$12,724,462	\$10,822,536	(\$1,901,926)	\$12,724,462	\$10,547,675	(\$2,176,787)	\$12,724,462	\$9,986,065	(\$2,738,397)
CO Immunization Fund	\$417,300	\$437,775	\$20,475	\$417,300	\$423,150	\$5,850	\$417,300	\$401,213	(\$16,087)
Health Care Expansion Fund	\$1	\$1	\$0	\$1	\$1	\$0	\$1	\$1	\$0
Healthcare Affordability and Sustainability Fee Fund	\$27,365,620	\$28,355,803	\$990,183	\$27,367,116	\$39,601,864	\$12,234,748	\$27,574,571	\$43,292,169	\$15,717,598
Department Recoveries	\$100,000	\$1,260,457	\$1,160,457	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$0
Total Cash Funds	\$40,607,383	\$40,876,572	\$269,189	\$40,608,879	\$50,672,690	\$10,063,811	\$40,816,334	\$53,779,448	\$12,963,114

⁽¹⁾Estimated revenues to the CBHP Trust Fund are based on the 2023 Tobacco MSA Payment Forecast along with HB 16-1408, which altered the distribution of revenue. See Exhibit E.

Cash Funds Report for CBHP Admin Payments									
Cash Fund	FY 2023-24 Spending Authority	FY 2023-24 Estimate	FY 2023-24 Change	FY 2024-25 Base Spending Authority	FY 2024-25 Estimate	FY 2024-25 Change	FY 2025-26 Base Spending Authority	FY 2025-26 Estimate	FY 2025-26 Change
CBHP Trust Fund ⁽¹⁾	\$1,320,189	\$1,320,189	\$0	\$1,320,189	\$1,347,131	\$26,942	\$1,320,189	\$1,347,131	\$26,942
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	\$5,302	\$5,302	\$0	\$5,302	\$5,411	\$109	\$5,302	\$5,411	\$109
Total Cash Funds	\$1,325,491	\$1,325,491	\$0	\$1,325,491	\$1,352,542	\$27,051	\$1,325,491	\$1,352,542	\$27,051

⁽¹⁾Estimated revenues to the CBHP Trust Fund are based on the 2023 Tobacco MSA Payment Forecast along with HB 16-1408, which altered the distribution of revenue. See Exhibit E.