

Exhibit E - Expenditure Calculations by Eligibility Category									
Behavioral Health Capitation Calculations by Eligibility Category for FY 2023-24									
Service Expenditures	Adults 65 and Older (OAP-A)	Disabled Individuals	Low Income Adults	Expansion Parents & Caretakers	MAGI Adults	Eligible Children	Foster Care	Breast and Cervical Cancer Program	Totals
Weighted Capitation Rate	\$33.64	\$166.42	\$54.30	\$36.16	\$83.22	\$32.25	\$190.07	\$54.30	
Adjusted Weighted Capitation Rate	\$33.58	\$159.51	\$58.83	\$35.47	\$83.49	\$31.48	\$182.70	\$58.83	
Estimated Monthly Caseload ⁽¹⁾	47,615	92,246	191,015	67,154	414,582	475,136	19,122	119	1,307,025
Number of Months Rate is Effective	12	12	12	12	12	12	12	12	
Total Estimated Costs for FY 2023-24 Capitated Payments	\$19,203,055	\$176,573,865	\$134,845,786	\$28,585,814	\$415,343,027	\$179,464,569	\$41,921,991	\$84,007	\$996,022,114
Estimated Percentage of Claims Paid in Current Period with Current Period Dates of Service ⁽²⁾	100.23%	100.09%	99.95%	99.95%	100.01%	100.02%	100.01%	99.95%	
Estimated Expenditures for Claims Paid in Current Period with Current Period Dates of Service	\$19,247,222	\$176,732,781	\$134,778,363	\$28,571,521	\$415,384,561	\$179,500,462	\$41,926,183	\$83,965	\$996,225,058
Estimated Expenditures for Prior Period Dates of Service	(\$34,512)	(\$136,617)	\$83,609	\$23,350	(\$52,924)	(\$45,086)	(\$3,760)	\$48	(\$165,891)
Total Estimated Expenditures in FY 2023-24 Before Adjustments	\$19,212,710	\$176,596,164	\$134,861,972	\$28,594,871	\$415,331,637	\$179,455,376	\$41,922,423	\$84,013	\$996,059,167
Estimated Date of Death Retractions	(\$103,054)	(\$236,330)	(\$29,128)	(\$7,112)	(\$380,054)	(\$14,708)	(\$3,207)	\$0	(\$773,593)
Estimated Incentive Payment	\$748,401	\$7,289,011	\$7,878,264	\$2,503,332	\$25,927,981	\$11,153,536	\$1,823,071	\$4,788	\$57,338,384
JBC Action DD Enrollments	\$0	\$170,170	\$0	\$0	\$0	\$0	\$0	\$0	\$170,170
Risk Corridor Payment and MLR Recoupment	(\$127,778)	(\$1,244,490)	(\$1,345,096)	(\$427,407)	(\$4,426,817)	(\$1,904,300)	(\$311,262)	(\$817)	(\$9,787,968)
RB County Administration	\$0	\$0	(\$649,373)	(\$181,352)	(\$2,366,899)	(\$1,312,420)	\$0	\$0	(\$4,510,044)
R10 Children and Youth with Complex & Co-Occurring Needs	\$0	\$0	\$0	\$0	\$0	\$6,070,873	\$0	\$0	\$6,070,873
LTC Private Nursing Home DOC Parolees (Staff Initiated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Estimated FY 2023-24 Expenditures Including Adjustments	\$19,730,279	\$182,574,525	\$140,716,639	\$30,482,332	\$434,085,849	\$193,448,356	\$43,431,025	\$87,984	\$1,044,556,989
Estimated FY 2023-24 Adjusted Per Capita Expenditure	\$403.20	\$1,914.40	\$706.03	\$425.81	\$1,001.81	\$377.69	\$2,192.37	\$706.00	\$762.08

⁽¹⁾ This number is based on the projected average monthly caseload for the entire fiscal year, as applied through each month's trended growth in caseload.
⁽²⁾ Exhibit E, pages 4 and 5 present the estimated percentage of incurred claims from any six month period that will be paid in that same six month period.

Exhibit E - Expenditure Calculations by Eligibility Category									
Behavioral Health Capitation Calculations by Eligibility Category for FY 2024-25									
Service Expenditures	Adults 65 and Older (OAP-A)	Disabled Individuals	Low Income Adults	Expansion Parents & Caretakers	MAGI Adults	Eligible Children	Foster Care	Breast and Cervical Cancer Program	Totals
Weighted Capitation Rate	\$35.99	\$178.07	\$58.10	\$38.69	\$89.05	\$34.51	\$203.37	\$58.10	
Adjusted Weighted Capitation Rate	\$35.93	\$170.68	\$62.95	\$37.95	\$89.33	\$33.68	\$195.48	\$62.95	
Estimated Monthly Caseload ⁽¹⁾	47,448	92,127	177,039	47,057	343,875	435,635	19,041	118	1,162,140
Number of Months Rate is Effective	12	12	12	12	12	12	12	12	
Total Estimated Costs for FY 2024-25 Capitated Payments	\$20,457,006	\$188,690,941	\$133,725,785	\$21,432,519	\$368,640,712	\$176,075,442	\$44,665,443	\$89,131	\$953,776,979
Estimated Percentage of Claims Paid in Current Period with Current Period Dates of Service ⁽²⁾	100.23%	100.09%	99.95%	99.95%	100.01%	100.02%	100.01%	99.95%	
Estimated Expenditures for Claims Paid in Current Period with Current Period Dates of Service	\$20,504,057	\$188,860,763	\$133,658,922	\$21,421,803	\$368,677,576	\$176,110,657	\$44,669,910	\$89,086	\$953,992,774
Estimated Expenditures for Prior Period Dates of Service	(\$44,167)	(\$158,916)	\$67,423	(\$14,293)	(\$41,534)	(\$35,893)	(\$4,192)	\$42	(\$202,945)
Total Estimated Expenditures in FY 2024-25	\$20,459,890	\$188,701,847	\$133,726,345	\$21,436,096	\$368,636,042	\$176,074,764	\$44,665,718	\$89,128	\$953,789,829
Estimated Date of Death Retractions	(\$103,054)	(\$236,330)	(\$29,128)	(\$7,112)	(\$380,054)	(\$14,708)	(\$3,207)	\$0	(\$773,593)
Estimated Incentive Payment	\$960,153	\$8,828,693	\$6,742,289	\$1,429,291	\$20,767,151	\$8,973,228	\$2,096,100	\$4,200	\$49,801,106
JBC Action DD Enrollments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Risk Corridor Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RB County Administration	\$0	\$0	(\$649,373)	(\$181,352)	(\$2,366,899)	(\$1,312,420)	\$0	\$0	(\$4,510,044)
R10 Children and Youth with Complex & Co-Occurring Needs	\$0	\$0	\$0	\$0	\$0	\$6,070,873	\$0	\$0	\$6,070,873
HB 22-1289 Pregnant and Postpartum Coverage	\$0	\$0	\$868,248	\$0	\$0	\$0	\$0	\$0	\$868,248
LTC Private Nursing Home DOC Parolees (Staff Initiated)	\$2,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,791
Total Estimated FY 2024-25 Expenditures Including Adjustments	\$21,319,780	\$197,294,210	\$140,658,381	\$22,676,923	\$386,656,240	\$189,791,738	\$46,758,610	\$93,328	\$1,005,249,210
Estimated FY 2024-25 Adjusted Per Capita Expenditure	\$431.21	\$2,048.28	\$755.35	\$455.53	\$1,072.01	\$404.18	\$2,345.77	\$755.32	\$820.58

⁽¹⁾ This number is based on the projected average monthly caseload for the entire fiscal year, as applied through each month's trended growth in caseload.
⁽²⁾ Exhibit E, pages 4 and 5 present the estimated percentage of incurred claims from any six month period that will be paid in that same six month period.

Exhibit E - Expenditure Calculations by Eligibility Category									
Behavioral Health Capitation Calculations by Eligibility Category for FY 2025-26									
Service Expenditures	Adults 65 and Older (OAP-A)	Disabled Individuals	Low Income Adults	Expansion Parents & Caretakers	MAGI Adults	Eligible Children	Foster Care	Breast and Cervical Cancer Program	Totals
Weighted Capitation Rate	\$37.68	\$186.44	\$60.83	\$40.51	\$93.23	\$36.13	\$212.93	\$60.83	
Adjusted Weighted Capitation Rate	\$37.42	\$178.70	\$65.90	\$39.74	\$93.53	\$35.26	\$204.67	\$65.90	
Estimated Monthly Caseload ⁽¹⁾	48,394	93,527	192,661	53,079	364,757	472,948	19,253	118	1,244,737
Number of Months Rate is Effective	12	12	12	12	12	12	12	12	
Total Estimated Costs for FY 2025-26 Capitated Payments	\$21,844,632	\$200,562,374	\$152,363,768	\$25,312,511	\$409,381,383	\$200,130,103	\$47,285,749	\$93,319	\$1,056,973,839
Estimated Percentage of Claims Paid in Current Period with Current Period Dates of Service ⁽²⁾	100.23%	100.09%	99.95%	99.95%	100.01%	100.02%	100.01%	99.95%	
Estimated Expenditures for Claims Paid in Current Period with Current Period Dates of Service	\$21,894,875	\$200,742,881	\$152,287,586	\$25,299,855	\$409,422,321	\$200,170,129	\$47,290,478	\$93,272	\$1,057,201,397
Estimated Expenditures for Prior Period Dates of Service	(\$47,051)	(\$169,822)	\$66,863	\$10,716	(\$36,864)	(\$35,215)	(\$4,467)	\$45	(\$215,795)
Total Estimated Expenditures in FY 2025-26	\$21,847,824	\$200,573,059	\$152,354,449	\$25,310,571	\$409,385,457	\$200,134,914	\$47,286,011	\$93,317	\$1,056,985,602
Estimated Date of Death Retractions	(\$103,054)	(\$236,330)	(\$29,128)	(\$7,112)	(\$380,054)	(\$14,708)	(\$3,207)	\$0	(\$773,593)
Estimated Incentive Payment	\$1,022,850	\$9,434,547	\$6,686,289	\$1,071,626	\$18,432,036	\$8,803,772	\$2,233,272	\$4,457	\$47,688,849
JBC Action DD Enrollments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Risk Corridor Payment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RB County Administration	\$0	\$0	(\$649,373)	(\$181,352)	(\$2,366,899)	(\$1,312,420)	\$0	\$0	(\$4,510,044)
R10 Children and Youth with Complex & Co-Occurring Needs	\$0	\$0	\$0	\$0	\$0	\$6,070,873	\$0	\$0	\$6,070,873
HB 22-1289 Pregnant and Postpartum Coverage	\$0	\$0	\$1,736,495	\$0	\$0	\$0	\$0	\$0	\$1,736,495
LTC Private Nursing Home DOC Parolees (Staff Initiated)	\$2,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,791
Total Estimated FY 2025-26 Expenditures Including Adjustments	\$22,770,411	\$209,771,276	\$160,098,732	\$26,193,732	\$425,070,540	\$213,682,431	\$49,516,076	\$97,774	\$1,107,200,973
Estimated FY 2025-26 Adjusted Per Capita Expenditure	\$451.46	\$2,144.55	\$790.79	\$476.85	\$1,122.35	\$423.16	\$2,456.03	\$790.82	\$849.16

⁽¹⁾ This number is based on the projected average monthly caseload for the entire fiscal year, as applied through each month's trended growth in caseload.
⁽²⁾ Exhibit E, pages 4 and 5 present the estimated percentage of incurred claims from any six month period that will be paid in that same six month period.

Exhibit E - Incurred But Not Reported Runout by Fiscal Period			
Adults 65 and Older (OAP-A)			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	-0.23%	-	-
Incurring in FY 2023-24	100.23%	-0.23%	-
Incurring in FY 2024-25	-	100.23%	-0.23%
Incurring in FY 2025-26	-	-	100.23%
Disabled Individuals			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	-0.09%	-	-
Incurring in FY 2023-24	100.09%	-0.09%	-
Incurring in FY 2024-25	-	100.09%	-0.09%
Incurring in FY 2025-26	-	-	100.09%
Low Income Adults			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	0.05%	-	-
Incurring in FY 2023-24	99.95%	0.05%	-
Incurring in FY 2024-25	-	99.95%	0.05%
Incurring in FY 2025-26	-	-	99.95%
Expansion Parents & Caretakers			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	0.05%	-	-
Incurring in FY 2023-24	99.95%	0.05%	-
Incurring in FY 2024-25	-	99.95%	0.05%
Incurring in FY 2025-26	-	-	99.95%
MAGI Adults			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	-0.01%	-	-
Incurring in FY 2023-24	100.01%	-0.01%	-
Incurring in FY 2024-25	-	100.01%	-0.01%
Incurring in FY 2025-26	-	-	100.01%
Eligible Children			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	-0.02%	-	-
Incurring in FY 2023-24	100.02%	-0.02%	-
Incurring in FY 2024-25	-	100.02%	-0.02%
Incurring in FY 2025-26	-	-	100.02%
Foster Care			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	-0.01%	-	-
Incurring in FY 2023-24	100.01%	-0.01%	-
Incurring in FY 2024-25	-	100.01%	-0.01%
Incurring in FY 2025-26	-	-	100.01%
Breast and Cervical Cancer Program			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	0.05%	-	-
Incurring in FY 2023-24	99.95%	0.05%	-
Incurring in FY 2024-25	-	99.95%	0.05%
Incurring in FY 2025-26	-	-	99.95%

Exhibit E - Incurred But Not Reported Expenditures by Fiscal Period			
Adults 65 and Older (OAP-A)			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	(\$45,380)	-	-
Incurring in FY 2023-24	\$19,730,279	(\$49,035)	-
Incurring in FY 2024-25	-	\$21,319,780	(\$52,372)
Incurring in FY 2025-26	-	-	\$22,770,411
Total Paid in Current Period	\$19,730,279	\$21,319,780	\$22,770,411
Total IBNR Amount	(\$45,380)	(\$49,035)	(\$52,372)
Total Paid for All Incurred Dates	\$19,684,899	\$21,270,744	\$22,718,039
Disabled Individuals			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	(\$164,317)	-	-
Incurring in FY 2023-24	\$182,574,526	(\$177,565)	-
Incurring in FY 2024-25	-	\$197,294,210	(\$188,794)
Incurring in FY 2025-26	-	-	\$209,771,276
Total Paid in Current Period	\$182,574,526	\$197,294,210	\$209,771,276
Total IBNR Amount	(\$164,317)	(\$177,565)	(\$188,794)
Total Paid for All Incurred Dates	\$182,410,209	\$197,116,646	\$209,582,482
Low Income Adults			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	\$70,358	-	-
Incurring in FY 2023-24	\$140,716,639	\$70,329	-
Incurring in FY 2024-25	-	\$140,658,380	\$80,049
Incurring in FY 2025-26	-	-	\$160,098,734
Total Paid in Current Period	\$140,716,639	\$140,658,380	\$160,098,734
Total IBNR Amount	\$70,358	\$70,329	\$80,049
Total Paid for All Incurred Dates	\$140,786,997	\$140,728,709	\$160,178,784
Expansion Parents & Caretakers			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	\$15,241	-	-
Incurring in FY 2023-24	\$30,482,332	\$11,338	-
Incurring in FY 2024-25	-	\$22,676,923	\$13,097
Incurring in FY 2025-26	-	-	\$26,193,733
Total Paid in Current Period	\$30,482,332	\$22,676,923	\$26,193,733
Total IBNR Amount	\$15,241	\$11,338	\$13,097
Total Paid for All Incurred Dates	\$30,497,573	\$22,688,261	\$26,206,830

MAGI Adults			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	(\$43,409)	-	-
Incurring in FY 2023-24	\$434,085,848	(\$38,666)	-
Incurring in FY 2024-25	-	\$386,656,240	(\$42,507)
Incurring in FY 2025-26	-	-	\$425,070,540
Total Paid in Current Period	\$434,085,848	\$386,656,240	\$425,070,540
Total IBNR Amount	(\$43,409)	(\$38,666)	(\$42,507)
Total Paid for All Incurred Dates	\$434,042,440	\$386,617,575	\$425,028,033
Eligible Children			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	(\$38,690)	-	-
Incurring in FY 2023-24	\$193,448,357	(\$37,958)	-
Incurring in FY 2024-25	-	\$189,791,737	(\$42,736)
Incurring in FY 2025-26	-	-	\$213,682,431
Total Paid in Current Period	\$193,448,357	\$189,791,737	\$213,682,431
Total IBNR Amount	(\$38,690)	(\$37,958)	(\$42,736)
Total Paid for All Incurred Dates	\$193,409,667	\$189,753,779	\$213,639,695
Foster Care			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	(\$4,343)	-	-
Incurring in FY 2023-24	\$43,431,025	(\$4,676)	-
Incurring in FY 2024-25	-	\$46,758,610	(\$4,952)
Incurring in FY 2025-26	-	-	\$49,516,076
Total Paid in Current Period	\$43,431,025	\$46,758,610	\$49,516,076
Total IBNR Amount	(\$4,343)	(\$4,676)	(\$4,952)
Total Paid for All Incurred Dates	\$43,426,682	\$46,753,934	\$49,511,125
Breast and Cervical Cancer Program			
Item	Paid in FY 2023-24	Paid in FY 2024-25	Paid in FY 2025-26
Incurring in all other previous periods	\$44	-	-
Incurring in FY 2023-24	\$87,984	\$47	-
Incurring in FY 2024-25	-	\$93,328	\$49
Incurring in FY 2025-26	-	-	\$97,774
Total Paid in Current Period	\$87,984	\$93,328	\$97,774
Total IBNR Amount	\$44	\$47	\$49
Total Paid for All Incurred Dates	\$88,028	\$93,375	\$97,822