

Exhibit F - Expenditure Calculations by Eligibility Category															
CBHP Capitation Calculations by Eligibility Category for FY 2023-24															
Service Expenditure	Children's Medical 0%-205% Ages 0-1	Children's Medical 0%-205% Ages 2-5	Children's Medical 0%-205% Ages 6-18	Children's Medical 206%-260% Ages 0-1	Children's Medical 206%-260% Ages 2-5	Children's Medical 206%-260% Ages 6-18	Children's Dental 0%-205% Ages 0-1	Children's Dental 0%-205% Ages 2-5	Children's Dental 0%-205% Ages 6-18	Children's Dental 206%-260% Ages 0-1	Children's Dental 206%-260% Ages 2-5	Children's Dental 206%-260% Ages 6-18	Prenatal 0%-205%	Prenatal 206%-260%	Total
Weighted Capitation Rate	\$444.99	\$181.41	\$177.36	\$442.65	\$178.58	\$176.77	\$4.44	\$15.45	\$24.45	\$4.43	\$15.30	\$24.49	\$443.15	\$450.86	\$219.89
Estimated Monthly Caseload	2,444	7,905	28,855	1,619	5,321	21,725	2,444	7,905	28,855	1,619	5,321	21,725	614	784	69,267
Number of Months Rate is Effective	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Total Estimated Costs for FY 2023-24 Capitated Payments	\$13,050,666	\$17,208,552	\$61,412,673	\$8,599,804	\$11,402,690	\$46,083,939	\$130,216	\$1,465,587	\$8,466,057	\$86,066	\$976,936	\$6,384,543	\$3,265,129	\$4,241,691	\$182,774,549
Estimated Percentage of Claims Paid in Current Period with Current Period Dates of Service	99.00%	99.00%	99.00%	99.80%	99.80%	99.80%	100.22%	100.17%	100.16%	102.40%	100.35%	100.14%	100.64%	100.22%	99.46%
Estimated Expenditure for Claims Paid in Current Period with Current Period Dates of Service	\$12,920,159	\$17,036,466	\$60,798,546	\$8,582,604	\$11,379,885	\$45,991,771	\$130,505	\$1,468,102	\$8,479,761	\$88,132	\$980,388	\$6,393,360	\$3,285,869	\$4,251,045	\$181,786,593
Estimated Expenditure for Prior Period Dates of Service	\$93,744	\$185,115	\$723,129	\$9,805	\$17,525	\$70,013	(\$342)	(\$3,870)	(\$14,278)	(\$1,865)	(\$3,673)	(\$5,854)	(\$16,356)	(\$9,309)	\$1,043,784
Total Estimated Expenditure in FY 2023-24	\$13,013,903	\$17,221,581	\$61,521,675	\$8,592,409	\$11,397,410	\$46,061,784	\$130,163	\$1,464,232	\$8,465,483	\$86,267	\$976,715	\$6,387,506	\$3,269,513	\$4,241,736	\$182,830,377
Unadjusted Per Capitas in FY 2023-24	\$5,324.84	\$2,178.57	\$2,132.10	\$5,307.23	\$2,141.97	\$2,120.22	\$53.26	\$185.23	\$293.38	\$53.28	\$183.56	\$294.02	\$5,324.94	\$5,410.38	\$2,639.50

Exhibit F - Expenditure Calculations by Eligibility Category															
CBHP Capitation Calculations by Eligibility Category for FY 2024-25															
Service Expenditure	Children's Medical 0%-205% Ages 0-1	Children's Medical 0%-205% Ages 2-5	Children's Medical 0%-205% Ages 6-18	Children's Medical 206%-260% Ages 0-1	Children's Medical 206%-260% Ages 2-5	Children's Medical 206%-260% Ages 6-18	Children's Dental 0%-205% Ages 0-1	Children's Dental 0%-205% Ages 2-5	Children's Dental 0%-205% Ages 6-18	Children's Dental 206%-260% Ages 0-1	Children's Dental 206%-260% Ages 2-5	Children's Dental 206%-260% Ages 6-18	Prenatal 0%-205%	Prenatal 206%-260%	Total
Weighted Capitation Rate	\$507.12	\$194.36	\$179.95	\$504.18	\$191.21	\$179.32	\$4.89	\$17.19	\$25.68	\$4.88	\$15.09	\$25.72	\$446.71	\$454.61	\$229.85
Estimated Monthly Caseload	3,494	11,493	38,366	2,218	7,518	27,223	3,494	11,493	38,366	2,218	7,518	27,223	742	1,007	92,061
Number of Months Rate is Effective	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Total Estimated Costs for FY 2024-25 Capitated Payments	\$21,262,527	\$26,805,354	\$82,847,540	\$13,419,255	\$17,250,201	\$58,579,540	\$205,028	\$2,370,776	\$11,822,867	\$129,886	\$1,361,359	\$8,402,107	\$3,977,506	\$5,493,507	\$253,927,453
Estimated Percentage of Claims Paid in Current Period with Current Period Dates of Service	99.00%	99.00%	99.00%	99.80%	99.80%	99.80%	100.22%	100.17%	100.16%	102.40%	100.35%	100.14%	100.64%	100.22%	99.45%
Estimated Expenditure for Claims Paid in Current Period with Current Period Dates of Service	\$21,049,902	\$26,537,300	\$82,019,065	\$13,392,416	\$17,215,701	\$58,462,381	\$205,479	\$2,374,806	\$11,841,784	\$133,003	\$1,366,124	\$8,413,870	\$4,002,962	\$5,505,593	\$252,520,386
Estimated Expenditure for Prior Period Dates of Service	\$212,625	\$268,054	\$828,475	\$26,839	\$34,500	\$117,159	(\$456)	(\$4,068)	(\$19,138)	(\$3,118)	(\$4,811)	(\$11,603)	(\$25,265)	(\$12,114)	\$1,407,079
Total Estimated Expenditure in FY 2024-25	\$21,262,527	\$26,805,354	\$82,847,540	\$13,419,255	\$17,250,201	\$58,579,540	\$205,023	\$2,370,738	\$11,822,646	\$129,885	\$1,361,313	\$8,402,267	\$3,977,697	\$5,493,479	\$253,927,465
Unadjusted Per Capitas in FY 2024-25	\$6,085.44	\$2,332.32	\$2,159.40	\$6,050.16	\$2,294.52	\$2,151.84	\$58.68	\$206.28	\$308.15	\$58.56	\$181.07	\$308.65	\$5,360.78	\$5,455.29	\$2,758.25

Exhibit F - Expenditure Calculations by Eligibility Category															
CBHP Capitation Calculations by Eligibility Category for FY 2025-26															
Service Expenditure	Children's Medical 0%-205% Ages 0-1	Children's Medical 0%-205% Ages 2-5	Children's Medical 0%-205% Ages 6-18	Children's Medical 206%-260% Ages 0-1	Children's Medical 206%-260% Ages 2-5	Children's Medical 206%-260% Ages 6-18	Children's Dental 0%-205% Ages 0-1	Children's Dental 0%-205% Ages 2-5	Children's Dental 0%-205% Ages 6-18	Children's Dental 206%-260% Ages 0-1	Children's Dental 206%-260% Ages 2-5	Children's Dental 206%-260% Ages 6-18	Prenatal 0%-205%	Prenatal 206%-260%	Total
Weighted Capitation Rate	\$578.23	\$208.05	\$182.78	\$573.73	\$204.55	\$181.95	\$5.19	\$18.72	\$26.67	\$5.19	\$15.15	\$26.71	\$450.28	\$458.25	\$240.10
Estimated Monthly Caseload	3,614	11,877	39,805	2,302	7,782	28,314	3,614	11,877	39,805	2,302	7,782	28,314	802	1,091	95,587
Number of Months Rate is Effective	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Total Estimated Costs for FY 2025-26 Capitated Payments	\$25,076,679	\$29,652,118	\$87,306,695	\$15,848,718	\$19,101,697	\$61,820,788	\$225,080	\$2,668,049	\$12,739,192	\$143,369	\$1,414,768	\$9,075,203	\$4,333,495	\$5,999,409	\$275,405,260
Estimated Percentage of Claims Paid in Current Period with Current Period Dates of Service	99.00%	99.00%	99.00%	99.80%	99.80%	99.80%	100.22%	100.17%	100.16%	102.40%	100.35%	100.14%	100.64%	100.22%	99.45%
Estimated Expenditure for Claims Paid in Current Period with Current Period Dates of Service	\$24,825,912	\$29,355,597	\$86,433,628	\$15,817,021	\$19,063,494	\$61,697,146	\$225,575	\$2,672,585	\$12,759,575	\$146,810	\$1,419,720	\$9,087,908	\$4,361,229	\$6,012,608	\$273,878,808
Estimated Expenditure for Prior Period Dates of Service	\$250,767	\$296,521	\$873,067	\$31,697	\$38,203	\$123,642	(\$500)	(\$4,578)	(\$20,622)	(\$3,442)	(\$5,000)	(\$12,532)	(\$27,526)	(\$13,230)	\$1,526,467
Total Estimated Expenditure in FY 2025-26	\$25,076,679	\$29,652,118	\$87,306,695	\$15,848,718	\$19,101,697	\$61,820,788	\$225,075	\$2,668,007	\$12,738,953	\$143,368	\$1,414,720	\$9,075,376	\$4,333,703	\$5,999,378	\$275,405,275
Unadjusted Per Capitas in FY 2025-26	\$6,938.76	\$2,496.60	\$2,193.36	\$6,884.76	\$2,454.60	\$2,183.40	\$62.28	\$224.64	\$320.03	\$62.28	\$181.79	\$320.53	\$5,403.62	\$5,498.97	\$2,881.20

Exhibit F - Expenditure Calculations by Eligibility Category Including Bottom Line Impacts							
Item	Children's Medical 0%-205%	Children's Medical 206%-260%	Children's Dental 0%-205%	Children's Dental 206%-260%	Prenatal 0%-205%	Prenatal 206%-260%	Total
Total Estimated Expenditure in FY 2023-24	\$91,757,159	\$66,051,603	\$10,059,878	\$7,450,488	\$3,269,513	\$4,241,736	\$182,830,377
MLR Reconciliations	(\$27,009)	(\$108,865)	\$0	\$0	(\$2,015)	(\$5,329)	(\$143,218)
Delta Dental MLR Reconciliation	\$0	\$0	(\$188,130)	(\$916,999)	(\$4,042)	(\$8,068)	(\$1,117,239)
Manual Enrollment "Cap Gap" Payments	\$814,333	\$713,630	\$0	\$0	\$12,441	\$25,862	\$1,566,266
Delivery Payments	\$0	\$0	\$0	\$0	\$2,795,318	\$3,292,537	\$6,087,855
Newborn Reinsurance	\$3,781,405	\$1,100,817	\$0	\$0	\$0	\$0	\$4,882,222
COVID Vaccines	\$111,684	\$134,332	\$0	\$0	\$909	\$818	\$247,743
Respiratory Syncytial Virus (RSV) Vaccines	\$1,734,653	\$1,264,623	\$0	\$0	\$0	\$0	\$2,999,276
Total Estimated FY 2023-24 Expenditure Including Bottom Line Impacts	\$98,172,225	\$69,156,140	\$9,871,748	\$6,533,489	\$6,072,124	\$7,547,556	\$197,353,282
Estimated Monthly Caseload	39,204	28,665	39,204	28,665	614	784	69,267
Final Estimated Per Capita	\$2,504.14	\$2,412.56	\$251.80	\$227.93	\$9,889.45	\$9,626.98	\$2,849.17
Unadjusted Per Capita	\$2,340.51	\$2,304.26	\$256.60	\$259.92	\$5,324.94	\$5,410.38	\$2,639.50
Total Estimated Expenditure in FY 2024-25	\$130,915,421	\$89,248,996	\$14,398,407	\$9,893,465	\$3,977,697	\$5,493,479	\$253,927,465
MLR Reconciliations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Delta Dental MLR Reconciliation	\$0	\$0	(\$55,000)	(\$45,000)	\$0	\$0	(\$100,000)
Manual Enrollment "Cap Gap" Payments	\$814,333	\$713,630	\$0	\$0	\$12,441	\$25,862	\$1,566,266
Delivery Payments	\$0	\$0	\$0	\$0	\$3,410,847	\$4,264,494	\$7,675,341
Newborn Reinsurance	\$386,765	\$1,100,817	\$0	\$0	\$0	\$0	\$1,487,582
COVID Vaccines	\$111,684	\$134,332	\$0	\$0	\$909	\$818	\$247,743
Respiratory Syncytial Virus (RSV) Vaccines	\$2,312,871	\$1,686,164	\$0	\$0	\$0	\$0	\$3,999,035
FY 2023-24 R-09 Advancing Birthing Equity	\$0	\$0	\$0	\$0	\$40,353	\$54,764	\$95,117
HB 22-1289 Health Benefits for Colorado Children and Pregnant Persons	\$0	\$0	\$0	\$0	\$453,118	\$615,052	\$1,068,170
HB 23-1136 Prosthetic Devices For Recreational Activity	\$4,818	\$4,274	\$0	\$0	\$0	\$0	\$9,092
Implement Juvenile Justice Release Services	\$2,939	\$2,036	\$0	\$0	\$0	\$0	\$4,975
Total Estimated FY 2024-25 Expenditure Including Bottom Line Impacts	\$134,548,830	\$92,890,249	\$14,343,407	\$9,848,465	\$7,895,365	\$10,454,469	\$269,980,786
Estimated Monthly Caseload	53,353	36,959	53,353	36,959	742	1,007	92,061
Final Estimated Per Capita	\$2,521.86	\$2,513.33	\$268.84	\$266.47	\$10,640.65	\$10,381.80	\$2,932.63
Unadjusted Per Capita	\$2,453.76	\$2,414.81	\$269.87	\$267.69	\$5,360.78	\$5,455.29	\$2,758.25
Total Estimated Expenditure in FY 2025-26	\$142,035,492	\$96,771,203	\$15,632,035	\$10,633,464	\$4,333,703	\$5,999,378	\$275,405,275
Manual Enrollment "Cap Gap" Payments	\$814,333	\$713,630	\$0	\$0	\$12,441	\$25,862	\$1,566,266
Delta Dental MLR Reconciliation	\$0	\$0	(\$55,000)	(\$45,000)	\$0	\$0	(\$100,000)
Delivery Payments	\$0	\$0	\$0	\$0	\$3,716,118	\$4,657,254	\$8,373,372
Newborn Reinsurance	\$386,765	\$1,100,817	\$0	\$0	\$0	\$0	\$1,487,582
COVID Vaccines	\$111,684	\$134,332	\$0	\$0	\$909	\$818	\$247,743
Respiratory Syncytial Virus (RSV) Vaccines	\$2,312,871	\$1,686,164	\$0	\$0	\$0	\$0	\$3,999,035
HB 23-1300 Continuous Eligibility Medical Coverage	\$882,680	\$988,454	\$0	\$0	\$0	\$0	\$1,471,134
FY 2023-24 R-09 Advancing Birthing Equity	\$0	\$0	\$0	\$0	\$42,313	\$57,560	\$99,873
HB 23-1136 Prosthetic Devices For Recreational Activity	\$9,637	\$8,549	\$0	\$0	\$0	\$0	\$18,186
HB 22-1289 Health Benefits for Colorado Children and Pregnant Persons	\$0	\$0	\$0	\$0	\$1,029,673	\$1,400,521	\$2,430,194
Implement Juvenile Justice Release Services	\$5,627	\$3,908	\$0	\$0	\$0	\$0	\$9,535
Total Estimated FY 2025-26 Expenditure Including Bottom Line Impacts	\$146,559,089	\$101,007,057	\$15,577,035	\$10,588,464	\$9,135,157	\$12,141,393	\$295,008,195
Estimated Monthly Caseload	55,296	38,398	55,296	38,398	802	1,091	95,587
Final Estimated Per Capita	\$2,650.45	\$2,630.53	\$281.70	\$275.76	\$11,390.47	\$11,128.68	\$3,086.28
Unadjusted Per Capita	\$2,568.64	\$2,520.21	\$282.70	\$276.93	\$5,403.62	\$5,498.97	\$2,881.20

Exhibit F - Incurred But Not Reported Expenditure by Fiscal Period															
Incurred But Not Reported Estimated Percentages for all Fiscal Periods															
Item	Children's Medical 0%-205% Ages 0-1	Children's Medical 0%-205% Ages 2-5	Children's Medical 0%-205% Ages 6-18	Children's Medical 206%-260% Ages 0-1	Children's Medical 206%-260% Ages 2-5	Children's Medical 206%-260% Ages 6-18	Children's Dental 0%-205% Ages 0-1	Children's Dental 0%-205% Ages 2-5	Children's Dental 0%-205% Ages 6-18	Children's Dental 206%-260% Ages 0-1	Children's Dental 206%-260% Ages 2-5	Children's Dental 206%-260% Ages 6-18	Prenatal 0%-205%	Prenatal 206%-260%	Total
Estimated Percent of Claims Paid in Current Period	99.00%	99.00%	99.00%	99.80%	99.80%	99.80%	100.22%	100.17%	100.16%	102.40%	100.35%	100.14%	100.64%	100.22%	100.05%
Estimated Percent of Claims Paid in Prior Period	1.00%	1.00%	1.00%	0.20%	0.20%	0.20%	-0.22%	-0.17%	-0.16%	-2.40%	-0.35%	-0.14%	-0.64%	-0.22%	-0.05%
FY 2023-24 Estimated Expenditure for Prior Period Dates of Service															
Item	Children's Medical 0%-205% Ages 0-1	Children's Medical 0%-205% Ages 2-5	Children's Medical 0%-205% Ages 6-18	Children's Medical 206%-260% Ages 0-1	Children's Medical 206%-260% Ages 2-5	Children's Medical 206%-260% Ages 6-18	Children's Dental 0%-205% Ages 0-1	Children's Dental 0%-205% Ages 2-5	Children's Dental 0%-205% Ages 6-18	Children's Dental 206%-260% Ages 0-1	Children's Dental 206%-260% Ages 2-5	Children's Dental 206%-260% Ages 6-18	Prenatal 0%-205%	Prenatal 206%-260%	Total
Estimated Expenditure for Claims Incurred in Prior Period	\$9,374,434	\$18,511,536	\$72,312,945	\$4,902,271	\$8,762,714	\$35,006,538	\$153,813	\$2,255,686	\$8,820,372	\$77,684	\$1,039,330	\$4,239,142	\$2,574,988	\$4,221,334	\$172,252,789
Estimated Percent of Prior Period Claims Paid in Current Period	1.00%	1.00%	1.00%	0.20%	0.20%	0.20%	-0.22%	-0.17%	-0.16%	-2.40%	-0.35%	-0.14%	-0.64%	-0.22%	0.61%
Estimated Expenditure for Prior Period Dates of Service	\$93,744	\$185,115	\$723,129	\$9,805	\$17,525	\$70,013	(\$342)	(\$3,870)	(\$14,278)	(\$1,865)	(\$3,673)	(\$5,854)	(\$16,356)	(\$9,309)	\$1,043,784
FY 2024-25 Estimated Expenditure for Prior Period Dates of Service															
Item	Children's Medical 0%-205% Ages 0-1	Children's Medical 0%-205% Ages 2-5	Children's Medical 0%-205% Ages 6-18	Children's Medical 206%-260% Ages 0-1	Children's Medical 206%-260% Ages 2-5	Children's Medical 206%-260% Ages 6-18	Children's Dental 0%-205% Ages 0-1	Children's Dental 0%-205% Ages 2-5	Children's Dental 0%-205% Ages 6-18	Children's Dental 206%-260% Ages 0-1	Children's Dental 206%-260% Ages 2-5	Children's Dental 206%-260% Ages 6-18	Prenatal 0%-205%	Prenatal 206%-260%	Total
Estimated Expenditure for Claims Incurred in Prior Period	\$21,262,527	\$26,805,354	\$82,847,540	\$13,419,255	\$17,250,201	\$58,579,540	\$205,028	\$2,370,776	\$11,822,867	\$129,886	\$1,361,359	\$8,402,107	\$3,977,506	\$5,493,507	\$253,927,453
Estimated Percent of Prior Period Claims Paid in Current Period	1.00%	1.00%	1.00%	0.20%	0.20%	0.20%	-0.22%	-0.17%	-0.16%	-2.40%	-0.35%	-0.14%	-0.64%	-0.22%	0.55%
Estimated Expenditure for Prior Period Dates of Service	\$212,625	\$268,054	\$828,475	\$26,839	\$34,500	\$117,159	(\$456)	(\$4,068)	(\$19,138)	(\$3,118)	(\$4,811)	(\$11,603)	(\$25,265)	(\$12,114)	\$1,407,079
FY 2024-26 Estimated Expenditure for Prior Period Dates of Service															
Item	Children's Medical 0%-205% Ages 0-1	Children's Medical 0%-205% Ages 2-5	Children's Medical 0%-205% Ages 6-18	Children's Medical 206%-260% Ages 0-1	Children's Medical 206%-260% Ages 2-5	Children's Medical 206%-260% Ages 6-18	Children's Dental 0%-205% Ages 0-1	Children's Dental 0%-205% Ages 2-5	Children's Dental 0%-205% Ages 6-18	Children's Dental 206%-260% Ages 0-1	Children's Dental 206%-260% Ages 2-5	Children's Dental 206%-260% Ages 6-18	Prenatal 0%-205%	Prenatal 206%-260%	Total
Estimated Expenditure for Claims Incurred in Prior Period	\$25,076,679	\$29,652,118	\$87,306,695	\$15,848,718	\$19,101,697	\$61,820,788	\$225,080	\$2,668,049	\$12,739,192	\$143,369	\$1,414,768	\$9,075,203	\$4,333,495	\$5,999,409	\$275,405,260
Estimated Percent of Prior Period Claims Paid in Current Period	1.00%	1.00%	1.00%	0.20%	0.20%	0.20%	-0.22%	-0.17%	-0.16%	-2.40%	-0.35%	-0.14%	-0.64%	-0.22%	0.55%
Estimated Expenditure for Prior Period Dates of Service	\$250,767	\$296,521	\$873,067	\$31,697	\$38,203	\$123,642	(\$500)	(\$4,578)	(\$20,622)	(\$3,442)	(\$5,000)	(\$12,532)	(\$27,526)	(\$13,230)	\$1,526,467