

**Exhibit JJ - Tobacco Tax Impacts on General Fund, Cash Funds, Reappropriated Funds, and Federal Funds Match Calculations <sup>(1)</sup>**

FY 2008-09 MENTAL HEALTH BUDGET REQUEST				CALCULATION OF MATCH				
DESCRIPTION OF ESTIMATE				CALCULATION OF MATCH				
Eligibility Category	Caseload	Estimated Per Capita Cost	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FFP Rate
<b>Health Care Expansion Fund:</b>								
CES and CHCBS Waiver Expansion <sup>(2)</sup>	737	\$1,531.28	\$1,128,556	\$0	\$564,278	\$0	\$564,278	50%
Expansion Adults	11,950	\$254.07	\$3,036,193	\$0	\$1,518,096	\$0	\$1,518,097	50%
SB 07-002: Expansion of Foster Care	1,460	\$3,310.52	\$4,833,356	\$0	\$2,416,678	\$0	\$2,416,678	50%
Removal of Asset Test for Categorically Eligible Adults and Eligible Children (AFDC-C/BC)	-	-	\$5,426,782	\$0	\$2,713,391	\$0	\$2,713,391	50%
Optional Legal Immigrants <sup>(3)</sup>	5,183	\$241.85	\$1,253,509	\$0	\$626,755	\$0	\$626,754	50%
<b>Subtotal from Health Care Expansion Fund</b>	<b>-</b>	<b>-</b>	<b>\$15,678,396</b>	<b>\$0</b>	<b>\$7,839,198</b>	<b>\$0</b>	<b>\$7,839,198</b>	
<b>Prevention, Early Detection, and Treatment Fund contribution:</b>								
Health Care Expansion Breast and Cervical Cancer Treatment Program Clients <sup>(4)</sup>	86	\$254.07	\$21,850	\$0	\$0	\$7,648	\$14,202	65%
<b>Colorado Autism Treatment Fund:</b>								
Clients Enrolled in the HCBS - Children with Autism Waiver <sup>(5)</sup>	75	\$1,531.28	\$114,846	\$0	\$57,423	\$0	\$57,423	50%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>\$15,815,092</b>	<b>\$0</b>	<b>\$7,896,621</b>	<b>\$7,648</b>	<b>\$7,910,823</b>	

FY 2009-10 MENTAL HEALTH BUDGET REQUEST				CALCULATION OF MATCH				
DESCRIPTION OF ESTIMATE				CALCULATION OF MATCH				
Eligibility Category	Caseload	Estimated Per Capita Cost	Total Estimate	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FFP Rate
<b>Health Care Expansion Fund:</b>								
CES and CHCBS Waiver Expansion <sup>(2)</sup>	737	\$1,640.05	\$1,208,714	\$0	\$604,357	\$0	\$604,357	50%
Expansion Adults	13,260	\$265.31	\$3,517,972	\$0	\$1,758,986	\$0	\$1,758,986	50%
SB 07-002: Expansion of Foster Care	2,211	\$3,263.33	\$7,215,224	\$0	\$3,607,612	\$0	\$3,607,612	50%
Removal of Asset Test for Categorically Eligible Adults and Eligible Children (AFDC-C/BC)	-	-	\$5,847,576	\$0	\$2,923,788	\$0	\$2,923,788	50%
Optional Legal Immigrants <sup>(3)</sup>	5,346	\$256.03	\$1,368,736	\$0	\$684,368	\$0	\$684,368	50%
<b>Subtotal from Health Care Expansion Fund</b>	<b>-</b>	<b>-</b>	<b>\$19,158,222</b>	<b>\$0</b>	<b>\$9,579,111</b>	<b>\$0</b>	<b>\$9,579,111</b>	
<b>Prevention, Early Detection, and Treatment Fund</b>								
Health Care Expansion Breast and Cervical Cancer Treatment Program Clients <sup>(4)</sup>	91	\$265.31	\$24,143	\$0	\$0	\$8,451	\$15,692	65%
<b>Colorado Autism Treatment Fund:</b>								
Clients Enrolled in the HCBS - Children with Autism Waiver <sup>(5)</sup>	75	\$1,640.05	\$123,003	\$0	\$61,502	\$0	\$61,501	50%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>\$19,305,368</b>	<b>\$0</b>	<b>\$9,640,613</b>	<b>\$8,451</b>	<b>\$9,656,304</b>	

Acronyms: **CES**: Children's Extensive Support; **CHCBS**: Children's Home and Community Based Services; **HCBS**: Home and Community Based Services; **FFP**: Federal Financial Participation

<sup>1</sup> The Department's allocation methodology is described in the Tobacco Tax section of this Budget Request.

<sup>2</sup> CES and CHCBS caseload is included in the Disabled Adults and Disabled Individuals aid category.

<sup>3</sup> Optional Legal Immigrants caseload is spread across all eligibility categories.

<sup>4</sup> Reappropriated Funds are transferred from the Department of Public Health and Environment from the Prevention, Early Detection, and Treatment Fund. 30% of total caseload for the Breast and Cervical Cancer Treatment Program are funded via the transfer from the Department of Public Health and Environment.

<sup>5</sup> Clients enrolled in the HCBS - Children with Autism waiver program are included in the Disabled Adults and Disabled Individuals aid category and are funded out of the Colorado Autism Treatment Fund.