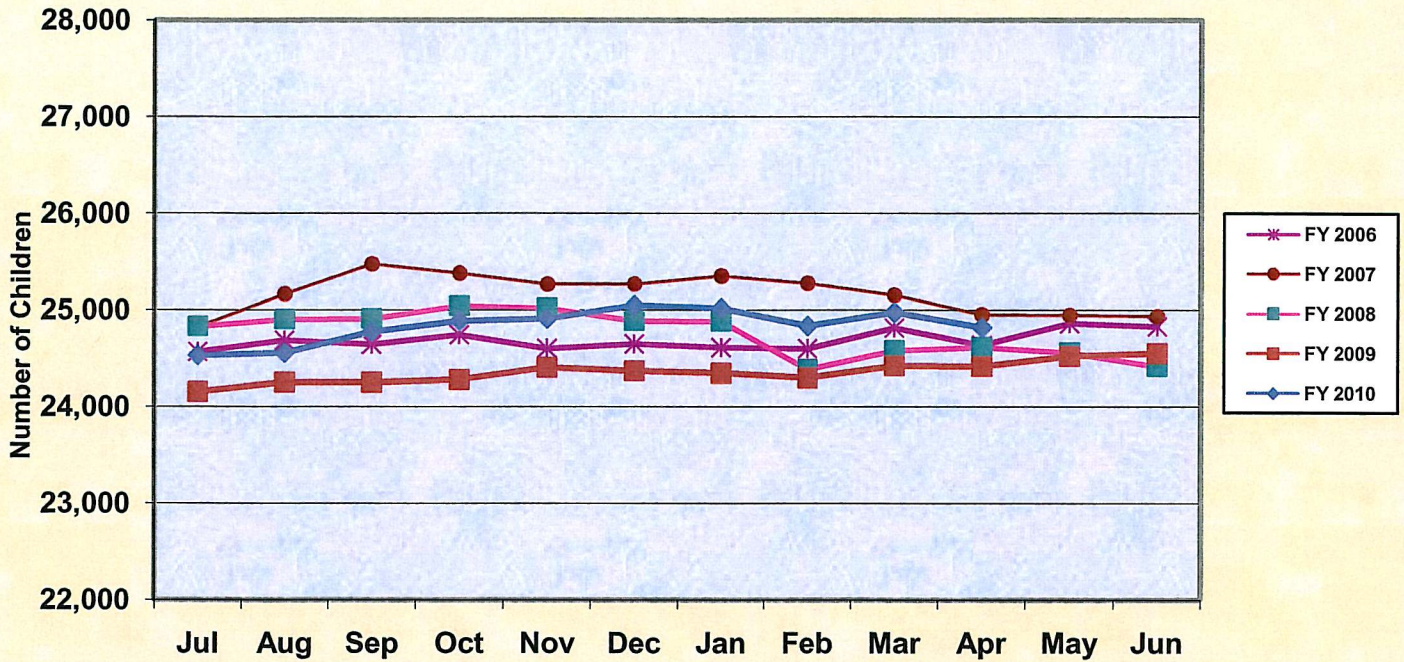


**West Virginia
Children's Health Insurance Program
1018 Kanawha Boulevard East
Suite 209
Charleston, WV 25301
Phone: 304-558-2732
Toll-Free: 1-877-WVA CHIP
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Joint Committee on Government and Finance Report

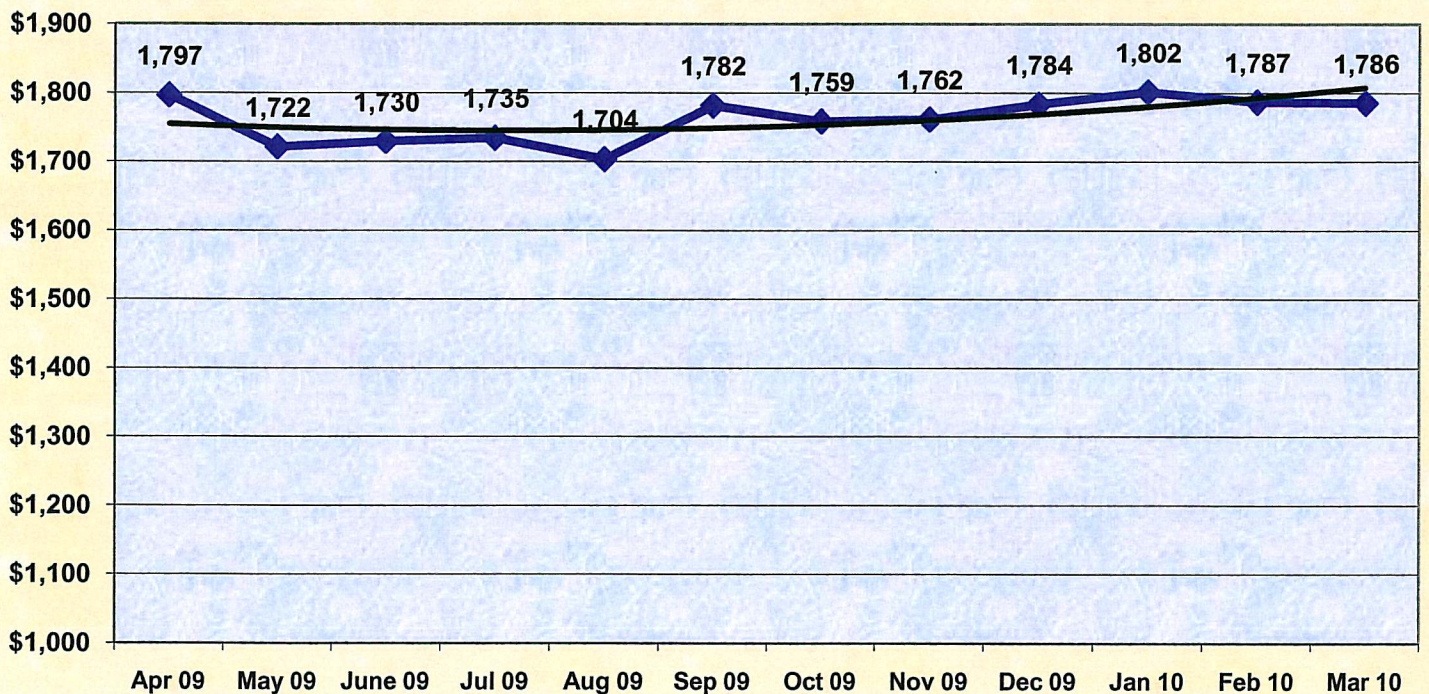
May 2010

WV CHIP Enrollment



April 30 Enrollment 24,823

Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program
Comparative Balance Sheet
March 2010 and 2009
(Accrual Basis)**

	March 31, 2010	March 31, 2009	Variance	
Assets:				
Cash & Cash Equivalents	\$11,945,024	\$9,686,396	\$2,258,628	23%
Due From Federal Government	\$3,153,577	\$2,969,064	\$184,513	6%
Due From Other Funds	\$700,238	\$669,049	\$31,189	5%
Accrued Interest Receivable	\$14,803	\$2,237	\$12,566	562%
Fixed Assets, at Historical Cost	<u>\$69,738</u>	<u>\$70,282</u>	(<u>\$544</u>)	-1%
 Total Assets	 <u>\$15,883,381</u>	 <u>\$13,397,028</u>	 <u>\$2,486,353</u>	 <u>19%</u>
Liabilities:				
Due to Other Funds	\$113,815	\$118,113	(\$4,298)	-4%
Deferred Revenue	\$2,771,089	\$3,419,760	(\$648,671)	-19%
Unpaid Insurance Claims Liability	<u>\$3,740,000</u>	<u>\$3,520,000</u>	<u>\$220,000</u>	<u>6%</u>
 Total Liabilities	 <u>\$6,624,904</u>	 <u>\$7,057,873</u>	 <u>(\$432,969)</u>	 <u>-6%</u>
 Fund Equity	 <u>\$9,258,476</u>	 <u>\$6,339,155</u>	 <u>\$2,919,321</u>	 <u>46%</u>
 Total Liabilities and Fund Equity	 <u>\$15,883,381</u>	 <u>\$13,397,028</u>	 <u>\$2,486,353</u>	 <u>19%</u>

PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited

West Virginia Children's Health Insurance Program
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Nine Months Ending March 31 2010 and March 31, 2009
(Modified Accrual Basis)

	March 31, 2010	March 31, 2009	Variance	
Revenues:				
Federal Grants	28,866,618	27,156,582	1,710,036	6%
State Appropriations	7,351,715	7,351,031	684	0%
Premium Revenues	249,625	95,967	153,658	160%
Investment Earnings	75,234	98,105	(22,871)	-23%
Unrealized Gain on Investments**	<u>48,043</u>	<u>0</u>	<u>48,043</u>	100%
Total Operating Revenues	<u>36,591,234</u>	<u>34,701,685</u>	<u>1,889,549</u>	<u>5%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	8,987,284	8,460,553	526,731	6%
Physicians & Surgical	7,184,298	7,001,268	183,030	3%
Prescribed Drugs	6,535,956	6,339,071	196,885	3%
Dental	3,882,384	3,616,952	265,432	7%
Inpatient Hospital Services	2,541,270	2,750,808	(209,538)	-8%
Durable & Disposable Med. Equip.	924,027	885,592	38,435	4%
Outpatient Mental Health	908,008	907,759	249	0%
Inpatient Mental Health	624,785	448,582	176,203	39%
Vision	533,979	452,573	81,406	18%
Therapy	349,530	317,624	31,906	10%
Medical Transportation	233,030	237,341	(4,311)	-2%
Other Services	56,387	74,669	(18,282)	-24%
Less: Collections*	<u>(380,083)</u>	<u>(578,919)</u>	<u>198,836</u>	<u>-34%</u>
Total Claims	<u>32,380,855</u>	<u>30,913,873</u>	<u>1,466,982</u>	<u>5%</u>
General and Admin Expenses:				
Salaries and Benefits	372,208	369,747	2,461	1%
Program Administration	2,223,467	1,622,801	600,666	37%
Eligibility	301,478	236,674	64,804	27%
Outreach & Health Promotion	214,966	92,546	122,420	132%
Current	93,812	104,255	(10,443)	-10%
Total Administrative	<u>3,205,931</u>	<u>2,426,023</u>	<u>779,908</u>	<u>32%</u>
Total Expenditures	<u>35,586,786</u>	<u>33,339,896</u>	<u>2,246,890</u>	<u>7%</u>
Excess of Revenues Over (Under) Expenditures	1,004,448	1,361,789	(357,341)	-26%
Fund Equity, Beginning	<u>8,254,028</u>	<u>4,977,366</u>	<u>3,276,662</u>	<u>66%</u>
Fund Equity, Ending	<u>9,258,476</u>	<u>6,339,155</u>	<u>2,919,321</u>	<u>46%</u>

* Collections are primarily drug rebates and subrogation

** Short Term Bond Fund Investment began in November 2009

PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited

For the Nine Months Ended March 31, 2010

	Budgeted for	Year to Date		Year to Date		Monthly			
	Year	Budgeted Amt	Actual Amt	Variance*	Budgeted Amt	Mar-10	Feb-10	Jan-10	
Projected Cost	\$48,693,584	\$36,520,188	\$32,747,113	\$3,773,075	10%	\$4,057,799	\$3,915,442	\$3,472,968	\$4,197,599
Premiums	305,826	229,370	249,625	(\$20,256)	9%	25,486	36,576	28,543	31,998
Subrogation & Rebates	623,650	467,738	377,759	89,979	-19%	51,971	69,939	9,898	754
Net Benefit Cost	47,764,108	\$35,823,081	\$32,119,729	\$3,703,352	10%	3,980,342	3,808,927	3,434,526	4,164,847
Salaries & Benefits	\$581,411	\$436,058	\$372,207	\$63,851	15%	\$48,451	\$40,111	\$40,111	\$40,882
Program Administration	2,665,833	1,999,375	2,312,461	(313,086)	-16%	222,153	230,448	448,812	226,304
Eligibility	295,243	221,432	315,667	(94,235)	-43%	24,604	71,619	13,640	17,322
Outreach	300,000	225,000	217,784	7,216	3%	25,000	9,154	6,657	12,946
Current Expense	352,772	264,579	130,631	133,948	51%	29,398	10,552	10,598	8,890
Total Admin Cost	\$4,195,259	\$3,146,444	\$3,348,750	(\$202,306)	-6%	\$349,605	\$361,884	\$519,818	\$306,344
Total Program Cost	\$51,959,367	\$38,969,525	\$35,468,479	\$3,501,046	9%	\$4,329,947	\$4,170,811	\$3,954,344	\$4,471,191
Federal Share 81.83%	42,489,772	\$31,867,329	\$28,998,340	2,868,989	9%	3,540,814	3,412,975	3,235,840	3,658,776
State Share 18.17%	9,469,595	\$7,102,196	\$6,470,139	632,057	9%	789,133	757,836	718,504	812,415
Total Program Cost **	\$51,959,367	\$38,969,525	\$35,468,479	\$3,501,046	9%	\$4,329,947	\$4,170,811	\$3,954,344	\$4,471,191

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRC Actuary 6/30/2009 Report.

Unaudited - Cash Basis For Management Purposes Only - Unaudited

Memo for Calculations Above:

Notes:

1/. Total budgeted for Year Program costs are CCRC Actuary's Base Line Scenerio dated 6/30/09 Final worksheet
Net Paid Program Costs.

2/. Federal Share for FFY 2009 is 81.61%. Federal Share for FFY 2010 (10/1/09 - 9/30/10) is set at 81.83%.

WVCHIP Enrollment Report

ATTACHMENT 1

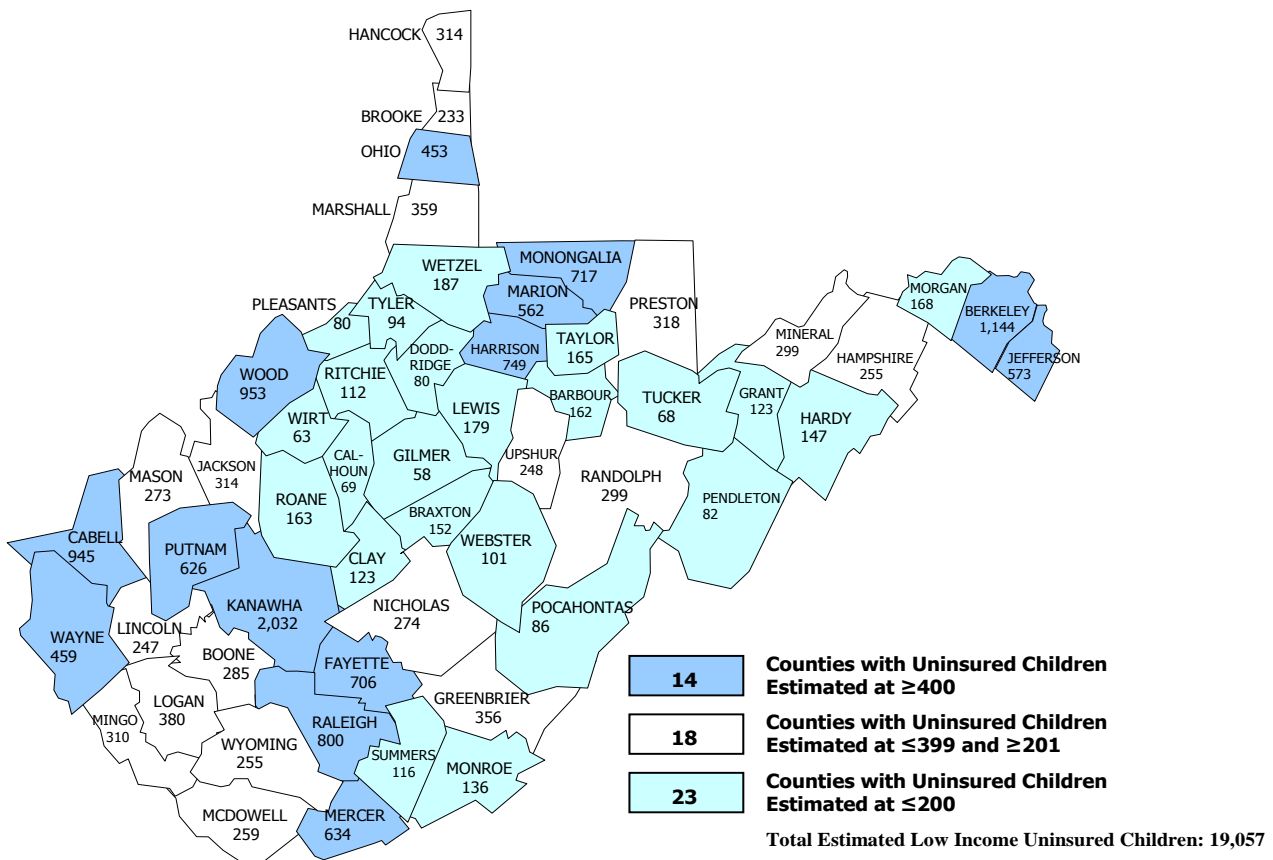
April 2010

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2009	2009
	2005 Est. (0-18 Yrs)	Enrollment Apr-10	Enrollment Apr-10	CHIP/Medicaid Enrollment	% of Population	Est. Uninsured 5%	# Children Uninsured Ranking*
Barbour	3,248	261	1,632	1,893	58.3%	162	38
Berkeley	22,882	1,306	7,425	8,731	38.2%	1,144	2
Boone	5,706	301	2,714	3,015	52.8%	285	24
Braxton	3,044	232	1,575	1,807	59.4%	152	39
Brooke	4,658	309	1,542	1,851	39.7%	233	32
Cabell	18,900	1,034	8,454	9,488	50.2%	945	4
Calhoun	1,389	117	906	1,023	73.7%	69	52
Clay	2,454	182	1,458	1,640	66.8%	123	43
Doddridge	1,607	129	729	858	53.4%	80	50
Fayette	9,692	860	4,784	5,644	58.2%	485	12
Gilmer	1,154	87	605	692	60.0%	58	55
Grant	2,463	174	989	1,163	47.2%	123	42
Greenbrier	7,110	611	2,922	3,533	49.7%	356	17
Hampshire	5,110	296	2,169	2,465	48.2%	255	28
Hancock	6,270	341	2,413	2,754	43.9%	314	20
Hardy	2,950	173	1,258	1,431	48.5%	147	40
Harrison	14,973	947	5,995	6,942	46.4%	749	6
Jackson	6,277	391	2,737	3,128	49.8%	314	19
Jefferson	11,465	436	2,704	3,140	27.4%	573	10
Kanawha	40,647	2,304	17,299	19,603	48.2%	2,032	1
Lewis	3,577	306	1,822	2,128	59.5%	179	34
Lincoln	4,945	417	2,689	3,106	62.8%	247	31
Logan	7,610	595	4,024	4,619	60.7%	380	15
Marion	11,245	732	4,388	5,120	45.5%	562	11
Marshall	7,176	360	2,853	3,213	44.8%	359	16
Mason	5,461	301	2,662	2,963	54.3%	273	26
McDowell	5,170	333	3,442	3,775	73.0%	259	27
Mercer	12,687	1,131	6,831	7,962	62.8%	634	8
Mineral	5,973	303	2,057	2,360	39.5%	299	22
Mingo	6,204	399	3,341	3,740	60.3%	310	21
Monongalia	14,346	724	4,302	5,026	35.0%	717	7
Monroe	2,728	207	1,140	1,347	49.4%	136	41
Morgan	3,365	253	1,187	1,440	42.8%	168	35
Nicholas	5,478	408	2,710	3,118	56.9%	274	25
Ohio	9,068	527	3,041	3,568	39.3%	453	14
Pendleton	1,632	104	513	617	37.8%	82	49
Pleasants	1,593	96	558	654	41.0%	80	51
Pocahontas	1,717	137	705	842	49.0%	86	48
Preston	6,354	470	2,478	2,948	46.4%	318	18
Putnam	12,522	719	3,367	4,086	32.6%	626	9
Raleigh	15,992	1,308	7,403	8,711	54.5%	800	5
Randolph	5,971	418	2,649	3,067	51.4%	299	23
Ritchie	2,234	151	976	1,127	50.4%	112	45
Roane	3,266	291	1,722	2,013	61.6%	163	37
Summers	2,322	221	1,210	1,431	61.6%	116	44
Taylor	3,307	216	1,419	1,635	49.4%	165	36
Tucker	1,354	135	513	648	47.9%	68	53
Tyler	1,887	122	816	938	49.7%	94	47

WVCHIP Enrollment Report

April 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Apr-10	Total Medicaid Enrollment Apr-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,956	391	2,397	2,788	56.3%	248	30
Wayne	9,176	590	4,129	4,719	51.4%	459	13
Webster	2,020	147	1,236	1,383	68.5%	101	46
Wetzel	3,732	177	1,736	1,913	51.3%	187	33
Wirt	1,268	109	567	676	53.3%	63	54
Wood	19,063	1,120	8,408	9,528	50.0%	953	3
Wyoming	5,092	414	2,742	3,156	62.0%	255	29
Totals	382,490	24,823	162,343	187,166	48.9%	19,125	



Note 1: The most recent estimate for all uninsured children statewide from the US Census Current Population Survey is 4.6%. It should be noted that even this five percent extrapolation to the county level could vary significantly from county to county depending on the availability of employee sponsored insurance. However, it remains our best gross estimate of the remaining uninsured children.

Note 2: It has been estimated that 7 of 10 uninsured children qualify or may have qualified for CHIP or Medicaid in the past, WVCHIP uses the 5% uninsured estimate as a target number for outreach.