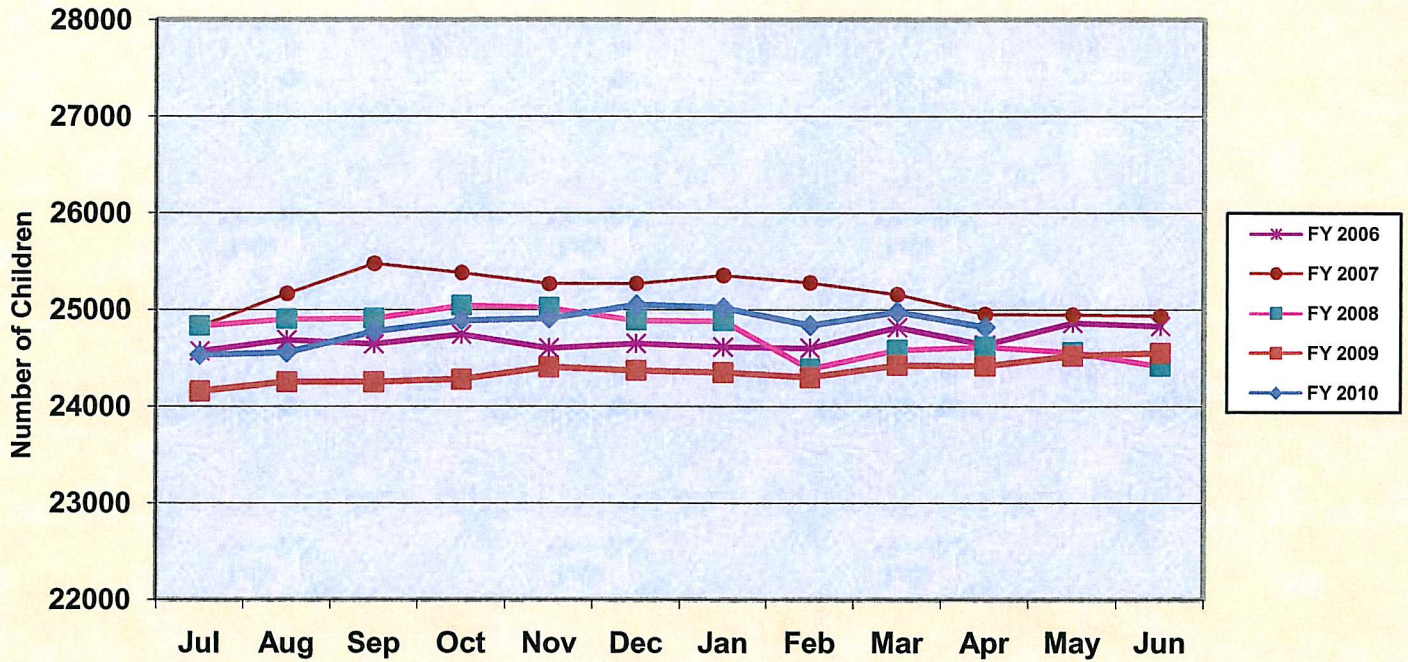


**West Virginia
Children's Health Insurance Program
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Joint Committee on Government and Finance Report

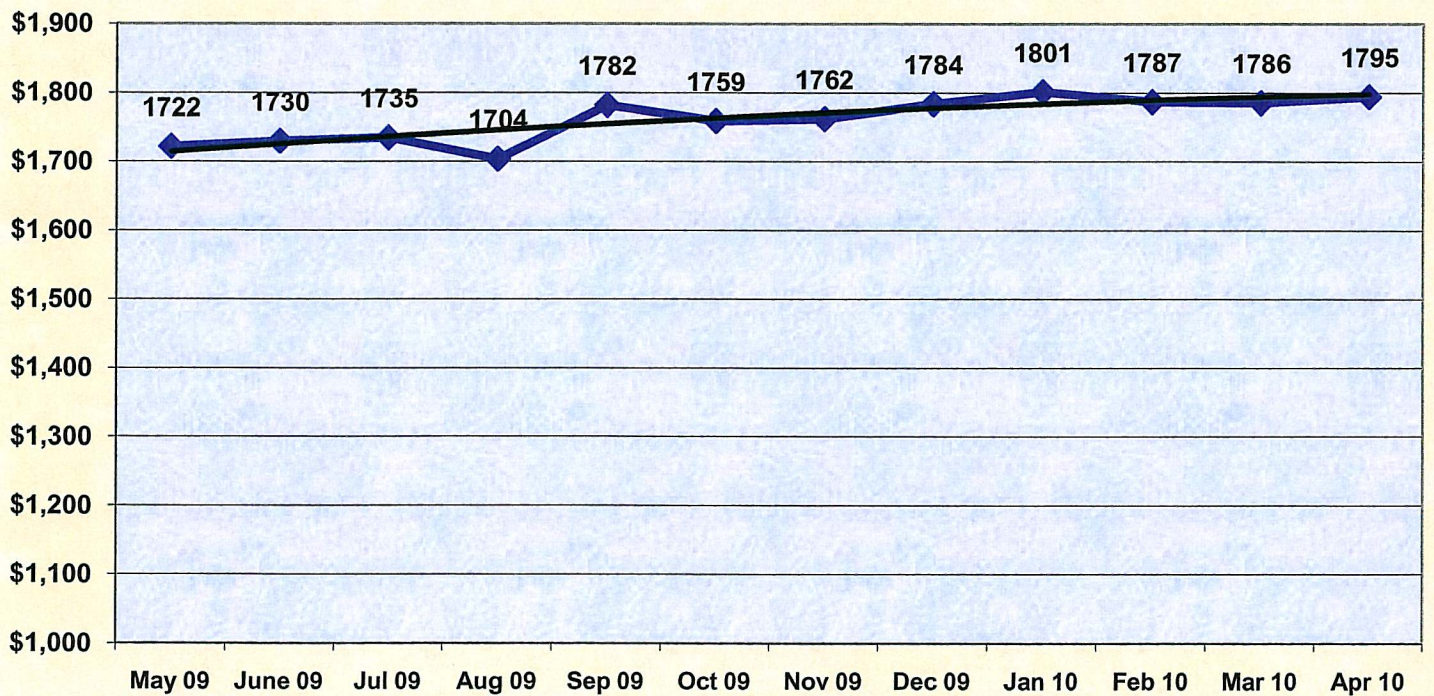
June 2010

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
April 2010 and 2009
(Accrual Basis)**

	April 30, 2010	April 30, 2009	Variance	
Assets:				
Cash	\$119,595	\$406,714	(\$287,119)	-71%
Investments	\$13,185,472	\$11,077,683	\$2,107,789	19%
Due From Federal Government	\$3,449,990	\$3,313,807	\$136,183	4%
Due From Other Funds	\$766,055	\$746,733	\$19,322	3%
Accrued Interest Receivable	\$30,137	\$1,810	\$28,327	1565%
Fixed Assets, at Historical Cost	<u>\$69,738</u>	<u>\$70,282</u>	<u>(\$544)</u>	<u>-1%</u>
 Total Assets	 <u>\$17,620,987</u>	 <u>\$15,617,029</u>	 <u>\$2,003,958</u>	 <u>13%</u>
Liabilities:				
Due to Other Funds	\$156,046	\$240,540	(\$84,494)	-35%
Deferred Revenue	\$1,845,641	\$2,623,752	(\$778,111)	-30%
Unpaid Insurance Claims Liability	<u>\$4,060,000</u>	<u>\$3,820,000</u>	<u>\$240,000</u>	<u>6%</u>
 Total Liabilities	 <u>\$6,061,686</u>	 <u>\$6,684,292</u>	 <u>(\$622,606)</u>	 <u>-9%</u>
 Fund Equity	 <u>\$11,559,301</u>	 <u>\$8,932,737</u>	 <u>\$2,626,564</u>	 <u>29%</u>
 Total Liabilities and Fund Equity	 <u>\$17,620,987</u>	 <u>\$15,617,029</u>	 <u>\$2,003,958</u>	 <u>13%</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 Ten Months Ending April 30 2010 and April 30, 2009
(Modified Accrual Basis)

	April 30, 2010	April 30, 2009	Variance	
Operating Revenues				
Federal Grants	32,711,880	31,722,510	989,370	3%
State Appropriations	10,599,637	10,971,688	(372,051)	-3%
Premium Revenues	<u>279,602</u>	<u>112,019</u>	<u>167,583</u>	<u>150%</u>
Total Operating Revenues	43,591,119	42,806,217	784,902	2%
Non-Operating Revenues				
Investment Earnings	105,370	99,914	5,456	5%
Unrealized Gain On Investments*	<u>89,458</u>	<u>0</u>	<u>89,458</u>	<u>100%</u>
Total Non-Operating Revenues	194,829	99,914	94,915	95%
Total Revenues	<u>43,785,948</u>	<u>42,906,131</u>	<u>879,817</u>	<u>2%</u>
Expenditures:				
Claims:				
Outpatient Services	10,085,024	10,046,032	38,992	0%
Physicians & Surgical	8,327,113	8,251,659	75,454	1%
Prescribed Drugs	7,428,692	7,145,315	283,377	4%
Dental	4,463,748	4,153,608	310,140	7%
Inpatient Hospital Services	2,975,956	3,282,775	(306,819)	-9%
Durable & Disposable Med. Equip.	1,063,514	1,026,051	37,463	4%
Outpatient Mental Health	1,063,462	1,092,661	(29,199)	-3%
Inpatient Mental Health	683,851	611,104	72,747	12%
Vision	603,890	532,231	71,659	13%
Therapy	399,348	376,819	22,529	6%
Medical Transportation	269,252	294,519	(25,267)	-9%
Other Services	85,335	91,606	(6,271)	-7%
Less: Collections**	<u>(380,779)</u>	<u>(657,183)</u>	<u>276,404</u>	<u>-42%</u>
Total Claims	<u>37,068,406</u>	<u>36,247,197</u>	<u>821,209</u>	<u>2%</u>
General and Admin Expenses:				
Salaries and Benefits	413,090	410,362	2,728	1%
Program Administration	2,079,224	1,810,389	268,835	15%
Eligibility	337,430	252,092	85,338	34%
Outreach & Health Promotion	280,472	106,997	173,475	162%
Current	<u>107,224</u>	<u>123,723</u>	<u>(16,499)</u>	<u>-13%</u>
Total Administrative	<u>3,217,440</u>	<u>2,703,563</u>	<u>513,877</u>	<u>19%</u>
Total Expenditures	<u>40,285,846</u>	<u>38,950,760</u>	<u>1,335,086</u>	<u>3%</u>
Excess of Revenues Over (Under) Expenditures	3,305,273	3,955,371	(650,098)	-16%
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>11,559,301</u>	<u>8,932,737</u>	<u>2,626,564</u>	<u>29%</u>

* Short Term Bond Fund Investment began in November 2009

** Collections are primarily drug rebates and subrogation

PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited

**West Virginia Children's Health Insurance Program
Budget to Actual Statement
State Fiscal Year 2010
For the Ten Months Ended April 30, 2010**

	Budgeted for Year	Year to Date		Year to Date Variance*	Monthly			
		Budgeted Amt	Actual Amt		Budgeted Amt	Apr-10	Mar-10	Feb-10
Projected Cost	\$48,693,584	\$40,577,987	\$37,217,049	\$3,360,938	\$4,057,799	\$4,469,935	\$3,915,442	\$3,472,968
Premiums	305,826	254,855	279,602	(\$24,747)	25,486	29,977	36,576	28,543
Subrogation & Rebates	623,650	519,708	378,455	141,253	51,971	696	69,939	9,898
Net Benefit Cost	47,764,108	\$39,803,423	\$36,558,991	\$3,244,432	3,980,342	4,439,262	3,808,927	3,434,526
Salaries & Benefits	\$581,411	\$484,509	\$413,089	\$71,420	\$48,451	\$40,882	\$40,111	\$40,111
Program Administration	2,665,833	2,221,528	2,178,090	43,438	222,153	-134,371	230,448	448,812
Eligibility	295,243	246,036	331,491	(85,455)	24,604	15,824	71,619	13,640
Outreach	300,000	250,000	253,614	(3,614)	25,000	35,830	9,154	6,657
Current Expense	352,772	293,977	141,745	152,232	29,398	11,114	10,552	10,598
Total Admin Cost	\$4,195,259	\$3,496,049	\$3,318,029	\$178,020	\$349,605	-\$30,721	\$361,884	\$519,818
Total Program Cost	\$51,959,367	\$43,299,473	\$39,877,020	\$3,422,452	\$4,329,947	\$4,408,541	\$4,170,811	\$3,954,344
Federal Share 81.83%	42,489,772	\$35,408,144	\$32,605,849	2,802,294	3,540,814	3,607,509	3,412,975	3,235,840
State Share 18.17%	9,469,595	\$7,891,329	\$7,271,171	620,158	789,133	801,032	757,836	718,504
Total Program Cost **	\$51,959,367	\$43,299,473	\$39,877,020	\$3,422,452	\$4,329,947	\$4,408,541	\$4,170,811	\$3,954,344

* 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

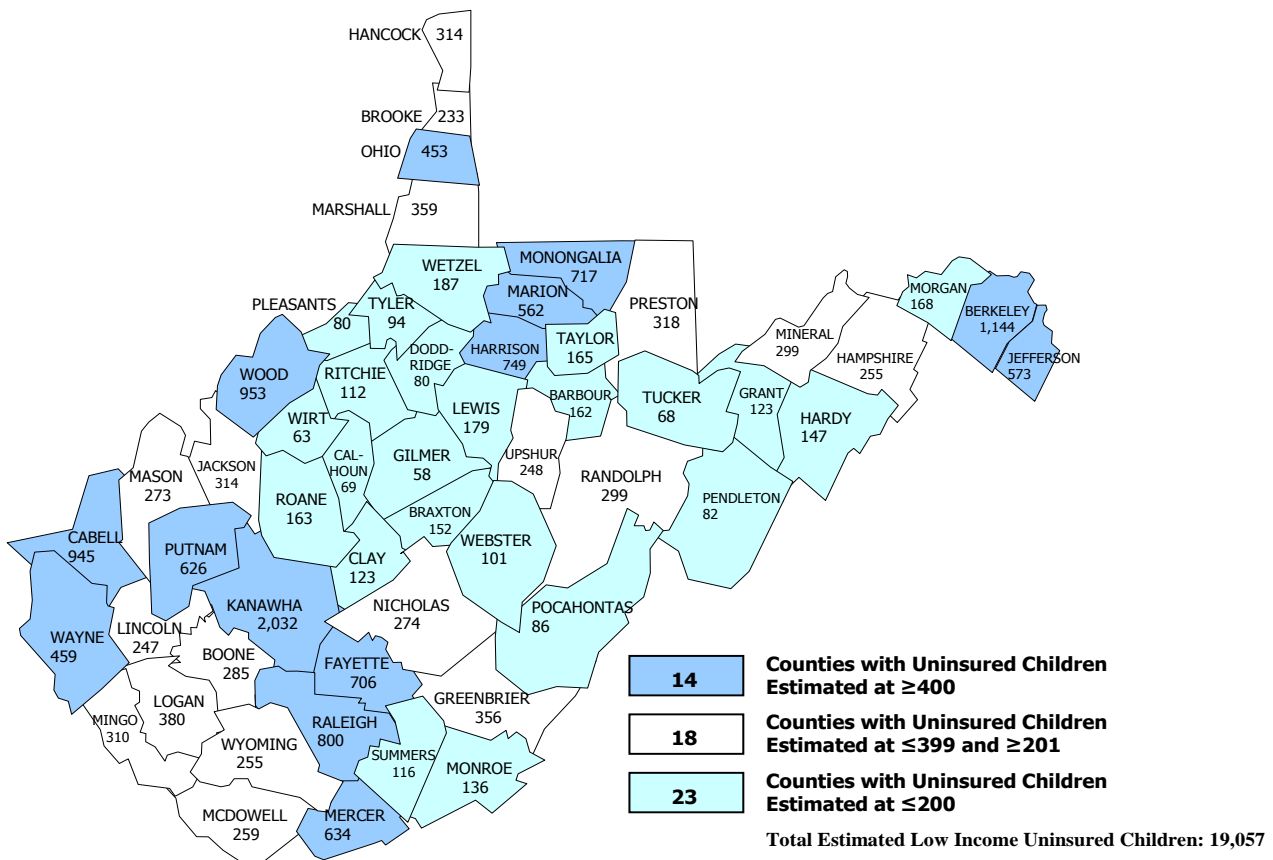
May 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment May-10	Total Medicaid Enrollment May-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Barbour	3,248	256	1,632	1,888	58.1%	162	38
Berkeley	22,882	1,268	7,425	8,693	38.0%	1,144	2
Boone	5,706	305	2,714	3,019	52.9%	285	24
Braxton	3,044	225	1,575	1,800	59.1%	152	39
Brooke	4,658	297	1,542	1,839	39.5%	233	32
Cabell	18,900	1,055	8,454	9,509	50.3%	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	855	4,784	5,639	58.2%	485	12
Gilmer	1,154	85	605	690	59.8%	58	55
Grant	2,463	171	989	1,160	47.1%	123	42
Greenbrier	7,110	629	2,922	3,551	49.9%	356	17
Hampshire	5,110	293	2,169	2,462	48.2%	255	28
Hancock	6,270	348	2,413	2,761	44.0%	314	20
Hardy	2,950	176	1,258	1,434	48.6%	147	40
Harrison	14,973	935	5,995	6,930	46.3%	749	6
Jackson	6,277	407	2,737	3,144	50.1%	314	19
Jefferson	11,465	427	2,704	3,131	27.3%	573	10
Kanawha	40,647	2,309	17,299	19,608	48.2%	2,032	1
Lewis	3,577	305	1,822	2,127	59.5%	179	34
Lincoln	4,945	394	2,689	3,083	62.4%	247	31
Logan	7,610	591	4,024	4,615	60.6%	380	15
Marion	11,245	715	4,388	5,103	45.4%	562	11
Marshall	7,176	364	2,853	3,217	44.8%	359	16
Mason	5,461	304	2,662	2,966	54.3%	273	26
McDowell	5,170	329	3,442	3,771	72.9%	259	27
Mercer	12,687	1,151	6,831	7,982	62.9%	634	8
Mineral	5,973	304	2,057	2,361	39.5%	299	22
Mingo	6,204	385	3,341	3,726	60.1%	310	21
Monongalia	14,346	741	4,302	5,043	35.2%	717	7
Monroe	2,728	219	1,140	1,359	49.8%	136	41
Morgan	3,365	257	1,187	1,444	42.9%	168	35
Nicholas	5,478	412	2,710	3,122	57.0%	274	25
Ohio	9,068	513	3,041	3,554	39.2%	453	14
Pendleton	1,632	101	513	614	37.6%	82	49
Pleasants	1,593	99	558	657	41.2%	80	51
Pocahontas	1,717	134	705	839	48.9%	86	48
Preston	6,354	474	2,478	2,952	46.5%	318	18
Putnam	12,522	710	3,367	4,077	32.6%	626	9
Raleigh	15,992	1,293	7,403	8,696	54.4%	800	5
Randolph	5,971	421	2,649	3,070	51.4%	299	23
Ritchie	2,234	137	976	1,113	49.8%	112	45
Roane	3,266	304	1,722	2,026	62.0%	163	37
Summers	2,322	207	1,210	1,417	61.0%	116	44
Taylor	3,307	212	1,419	1,631	49.3%	165	36
Tucker	1,354	135	513	648	47.9%	68	53
Tyler	1,887	119	816	935	49.6%	94	47

WVCHIP Enrollment Report

May 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment May-10	Total Medicaid Enrollment May-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,956	393	2,397	2,790	56.3%	248	30
Wayne	9,176	597	4,129	4,726	51.5%	459	13
Webster	2,020	145	1,236	1,381	68.4%	101	46
Wetzel	3,732	174	1,736	1,910	51.2%	187	33
Wirt	1,268	106	567	673	53.1%	63	54
Wood	19,063	1,137	8,408	9,545	50.1%	953	3
Wyoming	5,092	415	2,742	3,157	62.0%	255	29
Totals	382,490	24,766	162,343	187,109	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.