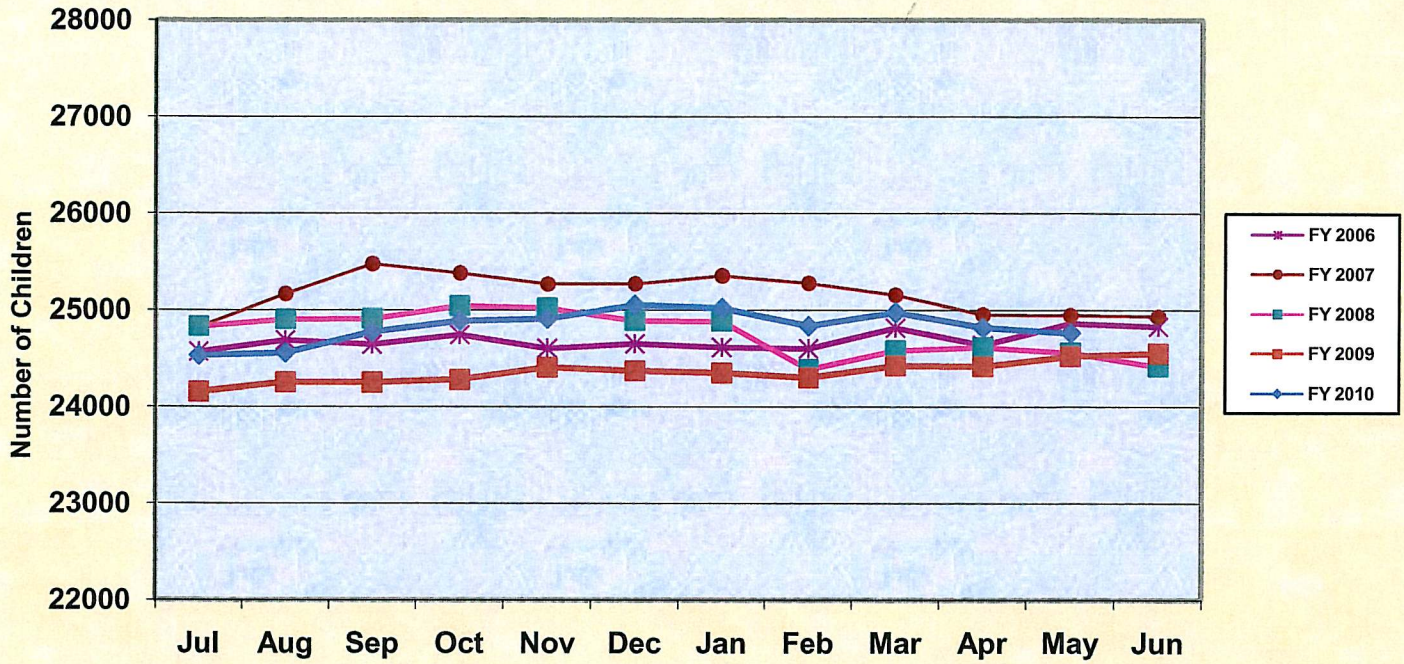


**West Virginia
Children's Health Insurance Program
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Joint Committee on Government and Finance Report

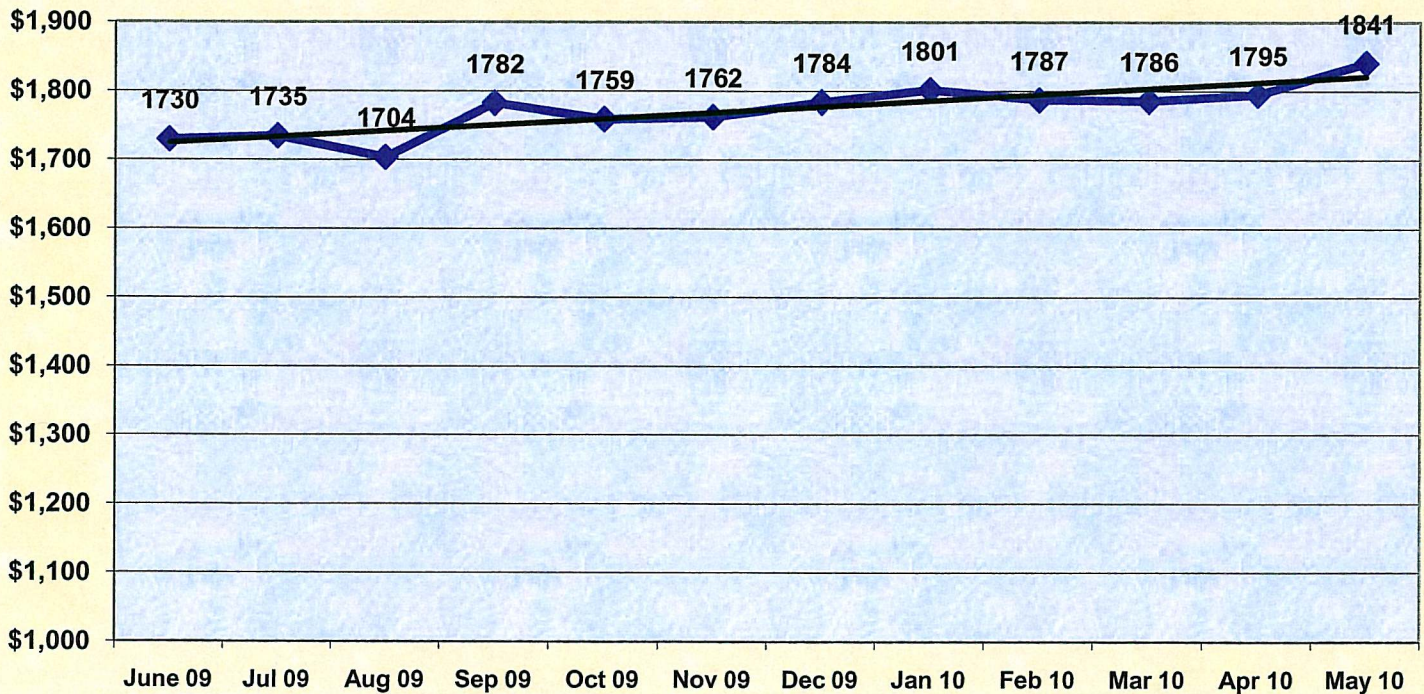
July 2010

WV CHIP Enrollment



June 30 Enrollment 24,824

Annualized Health Care Expenditures (Cost per Child)



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

	May 31, 2010	May 31, 2009	Variance	
Assets:				
Cash	\$930,549	\$939,619	(\$9,070)	-1%
Investments	\$12,787,664	\$10,805,996	\$1,981,668	18%
Due From Federal Government	\$3,524,257	\$3,362,332	\$161,925	5%
Due From Other Funds	\$782,546	\$809,330	(\$26,784)	-3%
Accrued Interest Receivable	\$19,423	\$3,585	\$15,838	442%
Fixed Assets, at Historical Cost	<u>\$69,738</u>	<u>\$70,282</u>	<u>(\$544)</u>	<u>-1%</u>
 Total Assets	 <u>\$18,114,176</u>	 <u>\$15,991,144</u>	 <u>\$2,123,032</u>	 <u>13%</u>
Liabilities:				
Due to Other Funds	\$276,803	\$280,927	(\$4,124)	-1%
Deferred Revenue	\$2,973,620	\$3,422,946	(\$449,326)	-13%
Unpaid Insurance Claims Liability	<u>\$4,030,000</u>	<u>\$4,120,000</u>	<u>(\$90,000)</u>	<u>-2%</u>
 Total Liabilities	 <u>\$7,280,423</u>	 <u>\$7,823,873</u>	 <u>(\$543,450)</u>	 <u>-7%</u>
 Fund Equity	 <u>\$10,833,754</u>	 <u>\$8,167,271</u>	 <u>\$2,666,483</u>	 <u>33%</u>
 Total Liabilities and Fund Equity	 <u>\$18,114,176</u>	 <u>\$15,991,144</u>	 <u>\$2,123,032</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 Eleven Months Ending May 31 2010 and May 31, 2009
(Modified Accrual Basis)

	May 31, 2010	May 31, 2009	Variance	
Operating Revenues				
Federal Grants	36,024,471	35,136,679	887,792	3%
State Appropriations	10,599,637	10,971,688	(372,051)	-3%
Premium Revenues	<u>306,879</u>	<u>130,106</u>	<u>176,773</u>	<u>136%</u>
Total Operating Revenues	46,930,987	46,238,473	692,514	1%
Non-Operating Revenues				
Investment Earnings	125,416	103,499	21,917	21%
Unrealized Gain On Investments*	<u>83,900</u>	<u>0</u>	<u>83,900</u>	<u>100%</u>
Total Non-Operating Revenues	209,316	103,499	105,817	102%
Total Revenues	<u>47,140,302</u>	<u>46,341,972</u>	<u>798,330</u>	<u>2%</u>
Expenditures:				
Claims:				
Outpatient Services	11,335,334	11,188,230	147,104	1%
Physicians & Surgical	9,110,195	9,099,259	10,936	0%
Prescribed Drugs	8,162,318	7,819,219	343,099	4%
Dental	4,794,127	4,583,569	210,558	5%
Inpatient Hospital Services	3,209,800	3,703,712	(493,912)	-13%
Durable & Disposable Med. Equip.	1,164,072	1,113,655	50,417	5%
Outpatient Mental Health	1,211,651	1,197,639	14,012	1%
Inpatient Mental Health	761,727	687,328	74,399	11%
Vision	678,993	580,975	98,018	17%
Therapy	444,724	425,518	19,206	5%
Medical Transportation	290,500	327,263	(36,763)	-11%
Other Services	98,796	102,040	(3,244)	-3%
Less: Collections**	<u>(466,643)</u>	<u>(666,042)</u>	<u>199,399</u>	<u>-30%</u>
Total Claims	<u>40,795,594</u>	<u>40,162,365</u>	<u>633,229</u>	<u>2%</u>
General and Admin Expenses:				
Salaries and Benefits	453,201	450,854	2,347	1%
Program Administration	2,328,696	1,995,330	333,366	17%
Eligibility	359,430	279,995	79,435	28%
Outreach & Health Promotion	283,032	121,852	161,180	132%
Current	<u>131,308</u>	<u>141,671</u>	<u>(10,363)</u>	<u>-7%</u>
Total Administrative	<u>3,555,667</u>	<u>2,989,702</u>	<u>565,965</u>	<u>19%</u>
Total Expenditures	<u>44,351,261</u>	<u>43,152,067</u>	<u>1,199,194</u>	<u>3%</u>
Excess of Revenues				
Over (Under) Expenditures	2,579,726	3,189,905	(610,179)	-19%
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>10,833,754</u>	<u>8,167,271</u>	<u>2,666,483</u>	<u>33%</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 Eleven Months Ended May 31, 2010

	Budgeted for Year	Year to Date		Year to Date Variance*	Monthly			
		Budgeted Amt	Actual Amt		Budgeted Amt	May-10	Apr-10	Mar-10
Projected Cost	\$48,693,584			\$3,578,955	\$4,057,799	\$3,839,782	\$4,469,935	\$3,915,442
Premiums	305,826	280,341	306,879	(\$26,539)	25,486	27,277	29,977	36,576
Subrogation & Rebates	623,650	571,679	464,319	107,360	51,971	85,864	696	69,939
Net Benefit Cost	47,764,108	\$43,783,766	\$40,285,632	\$3,498,133	3,980,342	3,726,641	4,439,262	3,808,927
Salaries & Benefits	\$581,411	\$532,960	\$453,200	\$79,760	\$48,451	\$40,111	\$40,882	\$40,111
Program Administration	2,665,833	2,443,680	2,227,808	215,872	222,153	49,718	-134,371	230,448
Eligibility	295,243	270,639	411,444	(140,805)	24,604	79,953	15,824	71,619
Outreach	300,000	275,000	289,179	(14,179)	25,000	35,565	35,830	9,154
Current Expense	352,772	323,374	153,868	169,506	29,398	12,123	11,114	10,552
Total Admin Cost	\$4,195,259	\$3,845,654	\$3,535,499	\$310,155	\$349,605	\$217,470	-\$30,721	\$361,884
Total Program Cost	\$51,959,367	\$47,629,420	\$43,821,131	\$3,808,289	\$4,329,947	\$3,944,111	\$4,408,541	\$4,170,811
Federal Share 81.83%	42,489,772	\$38,948,958	\$35,833,316	3,115,642	3,540,814	3,227,466	3,607,509	3,412,975
State Share 18.17%	9,469,595	\$8,680,462	\$7,987,816	692,646	789,133	716,645	801,032	757,836
Total Program Cost **	\$51,959,367	\$47,629,420	\$43,821,131	\$3,808,289	\$4,329,947	\$3,944,111	\$4,408,541	\$4,170,811

* 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:

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

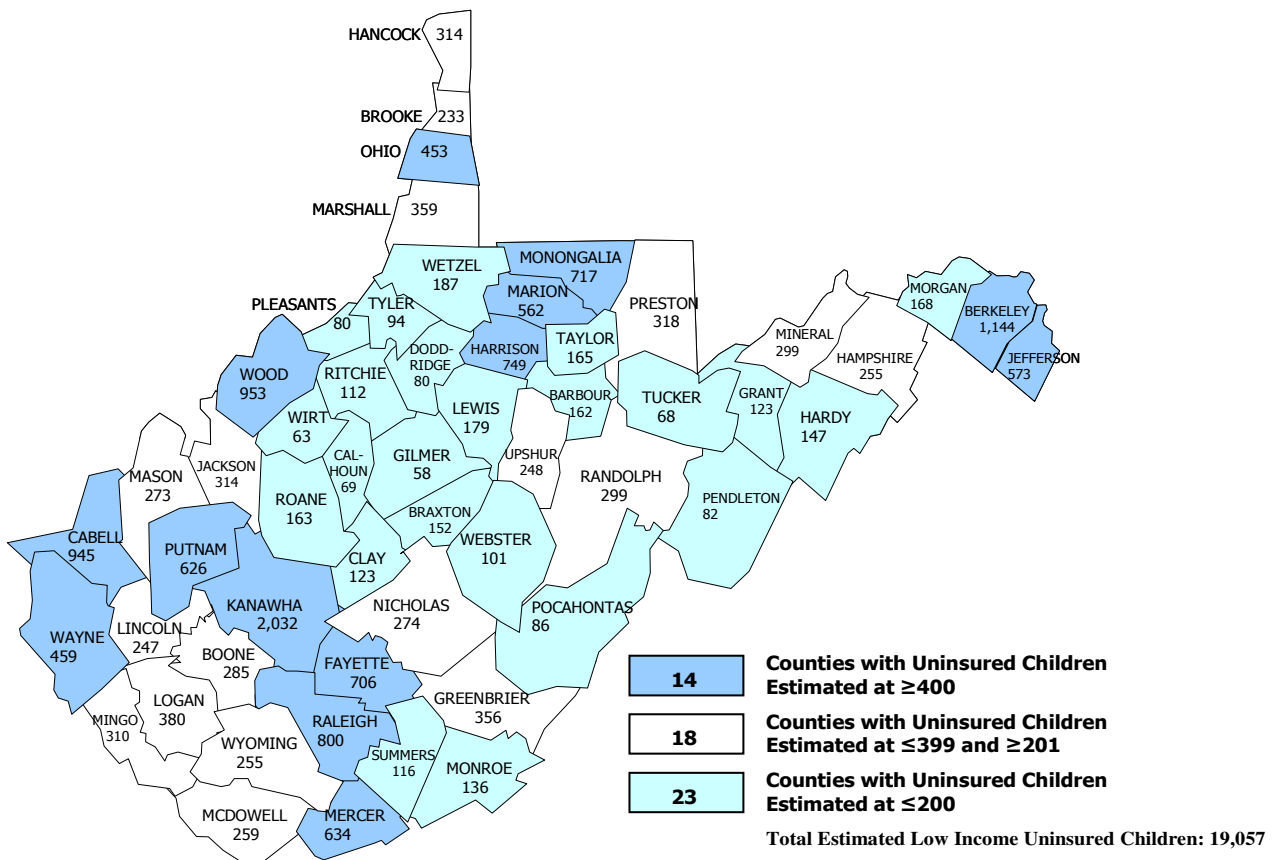
June 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-10	Total Medicaid Enrollment Jun-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Barbour	3,248	260	1,638	1,898	58.4%	162	38
Berkeley	22,882	1,298	7,553	8,851	38.7%	1,144	2
Boone	5,706	308	2,710	3,018	52.9%	285	24
Braxton	3,044	228	1,556	1,784	58.6%	152	39
Brooke	4,658	293	1,568	1,861	40.0%	233	32
Cabell	18,900	1,064	8,438	9,502	50.3%	945	4
Calhoun	1,389	121	896	1,017	73.2%	69	52
Clay	2,454	181	1,464	1,645	67.0%	123	43
Doddridge	1,607	132	719	851	52.9%	80	50
Fayette	9,692	863	4,823	5,686	58.7%	485	12
Gilmer	1,154	83	615	698	60.5%	58	55
Grant	2,463	168	1,004	1,172	47.6%	123	42
Greenbrier	7,110	622	2,904	3,526	49.6%	356	17
Hampshire	5,110	301	2,182	2,483	48.6%	255	28
Hancock	6,270	360	2,409	2,769	44.2%	314	20
Hardy	2,950	166	1,234	1,400	47.5%	147	40
Harrison	14,973	940	6,007	6,947	46.4%	749	6
Jackson	6,277	403	2,764	3,167	50.5%	314	19
Jefferson	11,465	438	2,778	3,216	28.1%	573	10
Kanawha	40,647	2,280	17,241	19,521	48.0%	2,032	1
Lewis	3,577	303	1,801	2,104	58.8%	179	34
Lincoln	4,945	390	2,720	3,110	62.9%	247	31
Logan	7,610	588	4,057	4,645	61.0%	380	15
Marion	11,245	717	4,422	5,139	45.7%	562	11
Marshall	7,176	367	2,816	3,183	44.4%	359	16
Mason	5,461	302	2,698	3,000	54.9%	273	26
McDowell	5,170	322	3,403	3,725	72.0%	259	27
Mercer	12,687	1,168	6,805	7,973	62.8%	634	8
Mineral	5,973	299	2,078	2,377	39.8%	299	22
Mingo	6,204	378	3,324	3,702	59.7%	310	21
Monongalia	14,346	746	4,289	5,035	35.1%	717	7
Monroe	2,728	231	1,125	1,356	49.7%	136	41
Morgan	3,365	252	1,219	1,471	43.7%	168	35
Nicholas	5,478	411	2,716	3,127	57.1%	274	25
Ohio	9,068	514	3,014	3,528	38.9%	453	14
Pendleton	1,632	105	524	629	38.6%	82	49
Pleasants	1,593	97	568	665	41.7%	80	51
Pocahontas	1,717	143	709	852	49.6%	86	48
Preston	6,354	473	2,498	2,971	46.8%	318	18
Putnam	12,522	688	3,341	4,029	32.2%	626	9
Raleigh	15,992	1,290	7,360	8,650	54.1%	800	5
Randolph	5,971	421	2,641	3,062	51.3%	299	23
Ritchie	2,234	134	954	1,088	48.7%	112	45
Roane	3,266	302	1,710	2,012	61.6%	163	37
Summers	2,322	207	1,184	1,391	59.9%	116	44
Taylor	3,307	221	1,436	1,657	50.1%	165	36
Tucker	1,354	129	529	658	48.6%	68	53
Tyler	1,887	131	804	935	49.6%	94	47

WVCHIP Enrollment Report

June 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-10	Total Medicaid Enrollment Jun-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,956	389	2,355	2,744	55.4%	248	30
Wayne	9,176	601	4,140	4,741	51.7%	459	13
Webster	2,020	139	1,216	1,355	67.1%	101	46
Wetzel	3,732	184	1,735	1,919	51.4%	187	33
Wirt	1,268	109	582	691	54.5%	63	54
Wood	19,063	1,145	8,446	9,591	50.3%	953	3
Wyoming	5,092	419	2,672	3,091	60.7%	255	29
Totals	382,490	24,824	162,394	187,218	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.