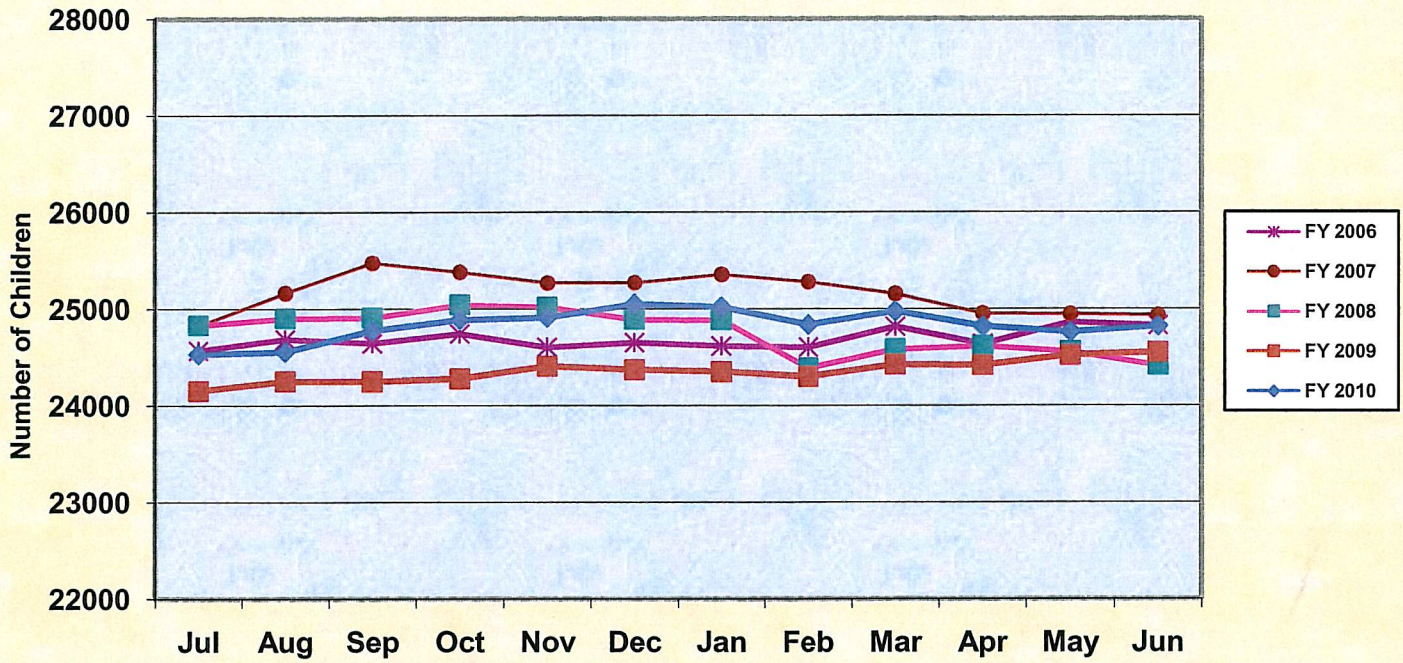


**West Virginia
Children's Health Insurance Program
1018 Kanawha Boulevard East
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Joint Committee on Government and Finance Report

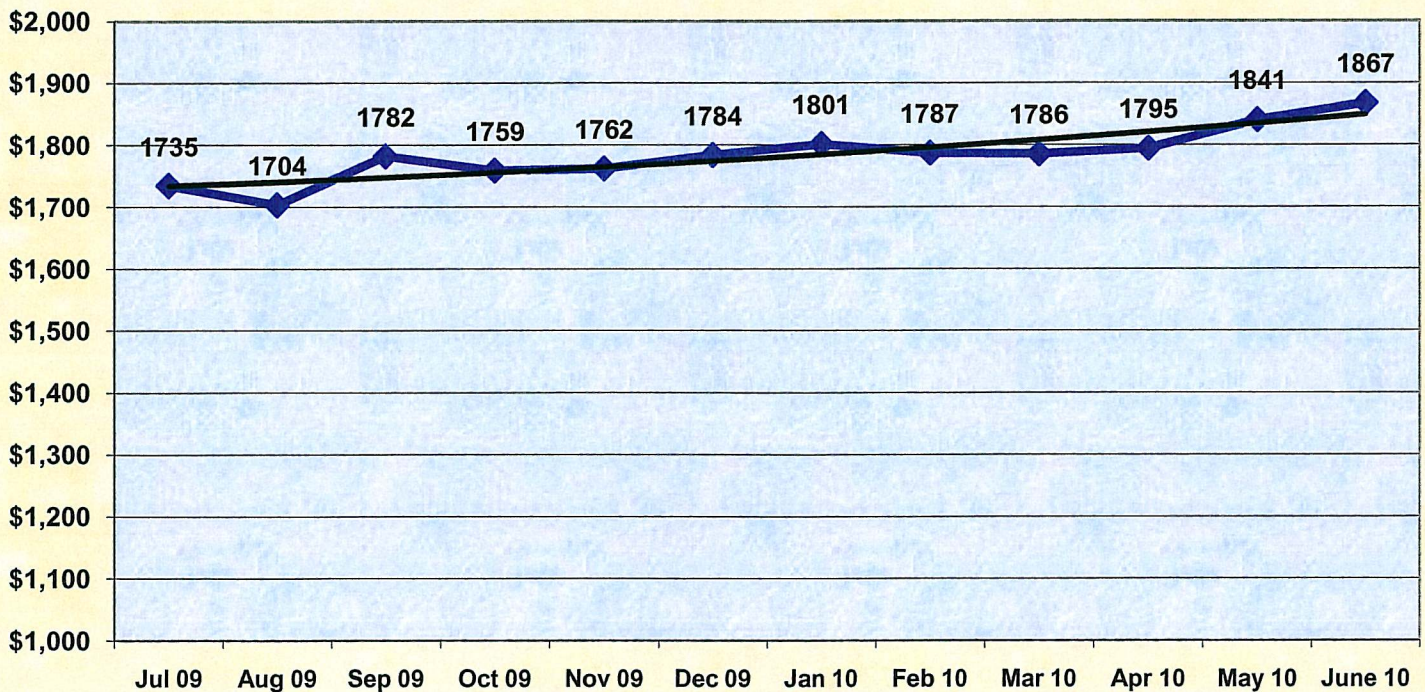
August 2010

WV CHIP Enrollment



July 31 Enrollment 24,725

Annualized Health Care Expenditures (Cost per Child)



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

	June 30, 2010	June 30, 2009	Variance	
Assets:				
Cash	\$184,859	\$102,926	\$81,933	80%
Investments	\$12,145,487	\$10,849,481	\$1,296,006	12%
Due From Federal Government	\$3,572,312	\$2,996,053	\$576,259	19%
Due From Other Funds	\$793,217	\$675,131	\$118,086	17%
Accrued Interest Receivable	\$18,060	\$3,500	\$14,560	416%
Fixed Assets, at Historical Cost	<u>\$69,738</u>	<u>\$70,282</u>	<u>(\$544)</u>	<u>-1%</u>
 Total Assets	 <u>\$16,783,672</u>	 <u>\$14,697,373</u>	 <u>\$2,086,299</u>	 <u>14%</u>
Liabilities:				
Due to Other Funds	\$355,529	\$256,634	\$98,895	39%
Deferred Revenue	(\$84,591)	\$916,683	(\$1,001,274)	-109%
Unpaid Insurance Claims Liability	<u>\$4,010,000</u>	<u>\$3,414,550</u>	<u>\$595,450</u>	<u>17%</u>
 Total Liabilities	 <u>\$4,280,938</u>	 <u>\$4,587,867</u>	 <u>(\$306,929)</u>	 <u>-7%</u>
 Fund Equity	 <u>\$12,502,734</u>	 <u>\$10,109,506</u>	 <u>\$2,393,228</u>	 <u>24%</u>
 Total Liabilities and Fund Equity	 <u>\$16,783,672</u>	 <u>\$14,697,373</u>	 <u>\$2,086,299</u>	 <u>14%</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 Twelve Months Ending June 30, 2010 and June 30, 2009
(Modified Accrual Basis)

	June 30, 2010	June 30, 2009	Variance	
Revenues				
Federal Grants	39,054,391	38,289,446	764,945	2%
State Appropriations	10,599,637	10,971,688	(372,051)	-3%
Premium Revenues	344,894	150,892	194,002	129%
Investment Income:				
Investment Earnings	143,476	106,999	36,477	34%
Unrealized Gain On Investments*	129,375	0	129,375	100%
Total Investment Income	<u>272,851</u>	<u>106,999</u>	<u>165,852</u>	<u>155%</u>
Total Revenues	<u>50,271,773</u>	<u>49,519,025</u>	<u>752,748</u>	<u>2%</u>
Expenditures:				
Claims:				
Outpatient Services	12,429,766	12,039,069	390,697	3%
Physicians & Surgical	9,882,786	9,692,383	190,403	2%
Prescribed Drugs	8,713,527	8,353,732	359,795	4%
Dental	5,132,382	4,921,403	210,979	4%
Inpatient Hospital Services	3,510,655	3,880,590	(369,935)	-10%
Outpatient Mental Health	1,346,876	1,304,259	42,617	3%
Durable & Disposable Med. Equip.	1,234,069	1,200,580	33,489	3%
Inpatient Mental Health	797,671	740,324	57,347	8%
Vision	728,175	591,725	136,450	23%
Therapy	501,063	463,922	37,141	8%
Medical Transportation	318,781	341,704	(22,923)	-7%
Other Services	112,516	146,680	(34,164)	-23%
Less: Collections**	<u>(606,211)</u>	<u>(709,494)</u>	<u>103,283</u>	<u>-15%</u>
Total Claims	<u>44,102,056</u>	<u>42,966,877</u>	<u>1,135,179</u>	<u>3%</u>
General and Admin Expenses:				
Salaries and Benefits	493,312	490,749	2,563	1%
Program Administration	2,461,031	2,178,074	282,957	13%
Eligibility	406,420	318,877	87,543	27%
Outreach & Health Promotion	288,303	128,013	160,290	125%
Current	<u>127,423</u>	<u>184,039</u>	<u>(56,616)</u>	<u>-31%</u>
Total Administrative	<u>3,776,489</u>	<u>3,299,752</u>	<u>476,737</u>	<u>14%</u>
Total Expenditures	<u>47,878,545</u>	<u>46,266,629</u>	<u>1,611,916</u>	<u>3%</u>
Excess of Revenues				
Over (Under) Expenditures	2,393,228	3,252,396	(859,168)	-26%
Fund Equity, Beginning	<u>10,109,506</u>	<u>6,857,110</u>	<u>3,252,396</u>	<u>47%</u>
Fund Equity, Ending	<u>12,502,734</u>	<u>10,109,506</u>	<u>2,393,228</u>	<u>24%</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 Twelve Months Ended June 30, 2010

	Budgeted for Year	Year to Date		Year to Date Actual Amt	Year to Date Variance*	Monthly Budgeted Amt	Jun-10	May-10	Apr-10
		Budgeted Amt	Actual Amt						
Projected Cost	\$48,693,584	\$48,693,584	\$44,565,400	\$4,128,184	8%	\$4,057,799	\$3,508,569	\$3,839,782	\$4,469,935
Premiums	305,826	305,826	344,894	(\$39,068)	13%	25,486	38,015	27,277	29,977
Subrogation & Rebates	623,650	623,650	603,888	19,762	-3%	51,971	139,568	85,864	696
Net Benefit Cost	47,764,108	\$47,764,108	\$43,616,617	\$4,147,491	9%	3,980,342	3,330,985	3,726,641	4,439,262
Salaries & Benefits	\$581,411	\$581,411	\$493,311	\$88,100	15%	\$48,451	\$40,111	\$40,111	\$40,882
Program Administration	2,665,833	2,665,833	2,321,379	344,454	13%	222,153	93,571	49,718	-134,371
Eligibility	295,243	295,243	411,444	(116,201)	-39%	24,604	0	79,953	15,824
Outreach	300,000	300,000	292,676	7,324	2%	25,000	3,497	35,565	35,830
Current Expense	352,772	352,772	158,783	193,989	55%	29,398	4,915	12,123	11,114
Total Admin Cost	\$4,195,259	\$4,195,259	\$3,677,593	\$517,666	12%	\$349,605	\$142,094	\$217,470	-\$30,721
Total Program Cost	\$51,959,367	\$51,959,367	\$47,294,210	\$4,665,157	9%	\$4,329,947	\$3,473,079	\$3,944,111	\$4,408,541
Federal Share 81.83%	42,489,772	\$42,489,772	\$38,675,336	3,814,436	9%	3,540,814	2,842,020	3,227,466	3,607,509
State Share 18.17%	9,469,595	\$9,469,595	\$8,618,874	850,721	9%	789,133	631,058	716,645	801,032
Total Program Cost **	\$51,959,367	\$51,959,367	\$47,294,210	\$4,665,157	9%	\$4,329,947	\$3,473,079	\$3,944,111	\$4,408,541

* 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

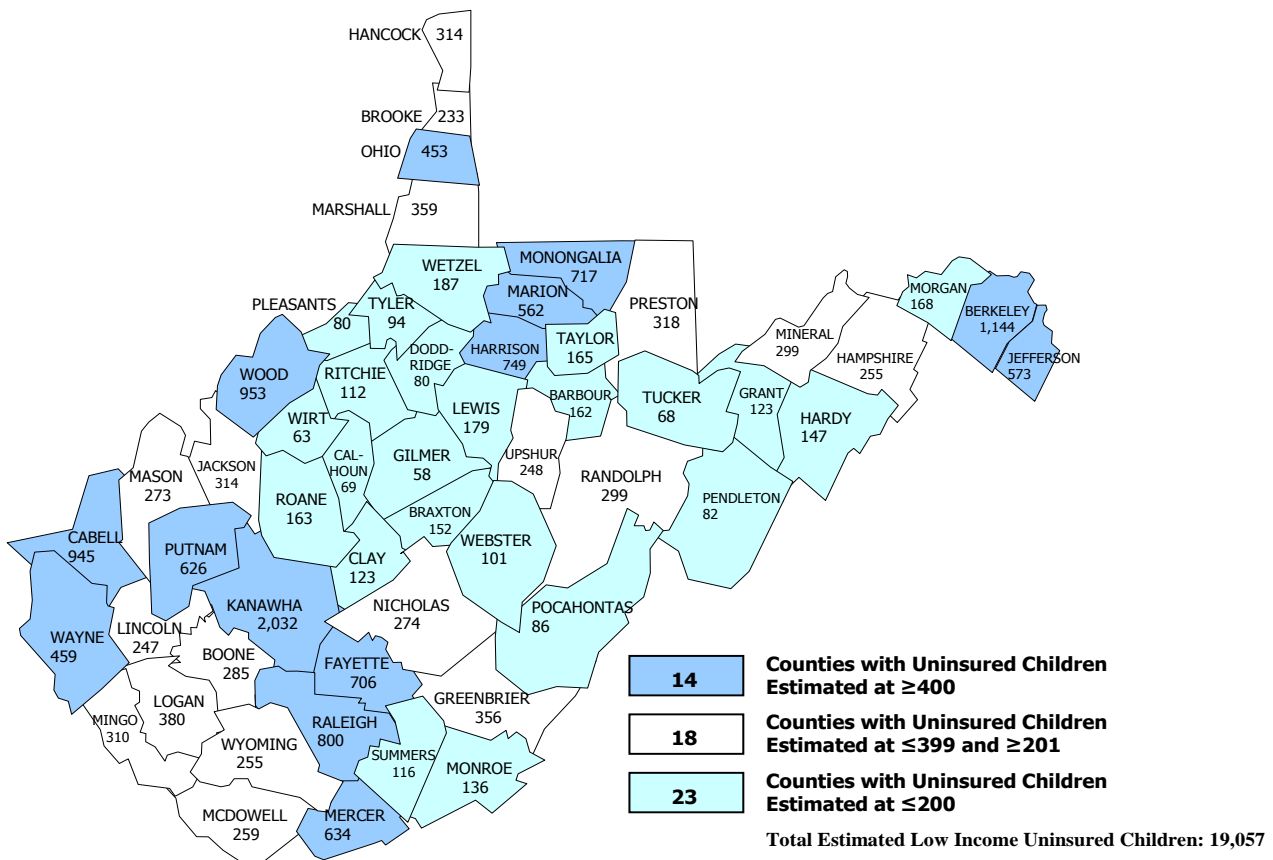
July 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jul-10	Total Medicaid Enrollment Jul-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Barbour	3,248	268	1,624	1,892	58.3%	162	38
Berkeley	22,882	1,309	7,549	8,858	38.7%	1,144	2
Boone	5,706	311	2,683	2,994	52.5%	285	24
Braxton	3,044	220	1,527	1,747	57.4%	152	39
Brooke	4,658	289	1,539	1,828	39.2%	233	32
Cabell	18,900	1,050	8,401	9,451	50.0%	945	4
Calhoun	1,389	116	903	1,019	73.4%	69	52
Clay	2,454	171	1,463	1,634	66.6%	123	43
Doddridge	1,607	132	707	839	52.2%	80	50
Fayette	9,692	831	4,781	5,612	57.9%	485	12
Gilmer	1,154	88	606	694	60.2%	58	55
Grant	2,463	171	986	1,157	47.0%	123	42
Greenbrier	7,110	616	2,880	3,496	49.2%	356	17
Hampshire	5,110	287	2,201	2,488	48.7%	255	28
Hancock	6,270	354	2,380	2,734	43.6%	314	20
Hardy	2,950	160	1,238	1,398	47.4%	147	40
Harrison	14,973	942	6,008	6,950	46.4%	749	6
Jackson	6,277	403	2,786	3,189	50.8%	314	19
Jefferson	11,465	446	2,766	3,212	28.0%	573	10
Kanawha	40,647	2,291	17,134	19,425	47.8%	2,032	1
Lewis	3,577	300	1,812	2,112	59.0%	179	34
Lincoln	4,945	376	2,756	3,132	63.3%	247	31
Logan	7,610	577	4,033	4,610	60.6%	380	15
Marion	11,245	723	4,408	5,131	45.6%	562	11
Marshall	7,176	356	2,808	3,164	44.1%	359	16
Mason	5,461	291	2,686	2,977	54.5%	273	26
McDowell	5,170	321	3,396	3,717	71.9%	259	27
Mercer	12,687	1,147	6,812	7,959	62.7%	634	8
Mineral	5,973	299	2,100	2,399	40.2%	299	22
Mingo	6,204	374	3,310	3,684	59.4%	310	21
Monongalia	14,346	753	4,262	5,015	35.0%	717	7
Monroe	2,728	220	1,128	1,348	49.4%	136	41
Morgan	3,365	253	1,204	1,457	43.3%	168	35
Nicholas	5,478	404	2,676	3,080	56.2%	274	25
Ohio	9,068	512	3,013	3,525	38.9%	453	14
Pendleton	1,632	108	516	624	38.2%	82	49
Pleasants	1,593	98	562	660	41.4%	80	51
Pocahontas	1,717	143	710	853	49.7%	86	48
Preston	6,354	487	2,476	2,963	46.6%	318	18
Putnam	12,522	676	3,386	4,062	32.4%	626	9
Raleigh	15,992	1,270	7,372	8,642	54.0%	800	5
Randolph	5,971	423	2,630	3,053	51.1%	299	23
Ritchie	2,234	139	938	1,077	48.2%	112	45
Roane	3,266	305	1,686	1,991	61.0%	163	37
Summers	2,322	211	1,191	1,402	60.4%	116	44
Taylor	3,307	217	1,413	1,630	49.3%	165	36
Tucker	1,354	124	506	630	46.5%	68	53
Tyler	1,887	123	806	929	49.2%	94	47

WVCHIP Enrollment Report

July 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jul-10	Total Medicaid Enrollment Jul-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,956	395	2,363	2,758	55.7%	248	30
Wayne	9,176	600	4,127	4,727	51.5%	459	13
Webster	2,020	152	1,243	1,395	69.1%	101	46
Wetzel	3,732	186	1,722	1,908	51.1%	187	33
Wirt	1,268	112	582	694	54.7%	63	54
Wood	19,063	1,160	8,399	9,559	50.1%	953	3
Wyoming	5,092	435	2,629	3,064	60.2%	255	29
Totals	382,490	24,725	161,823	186,548	48.8%	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.