

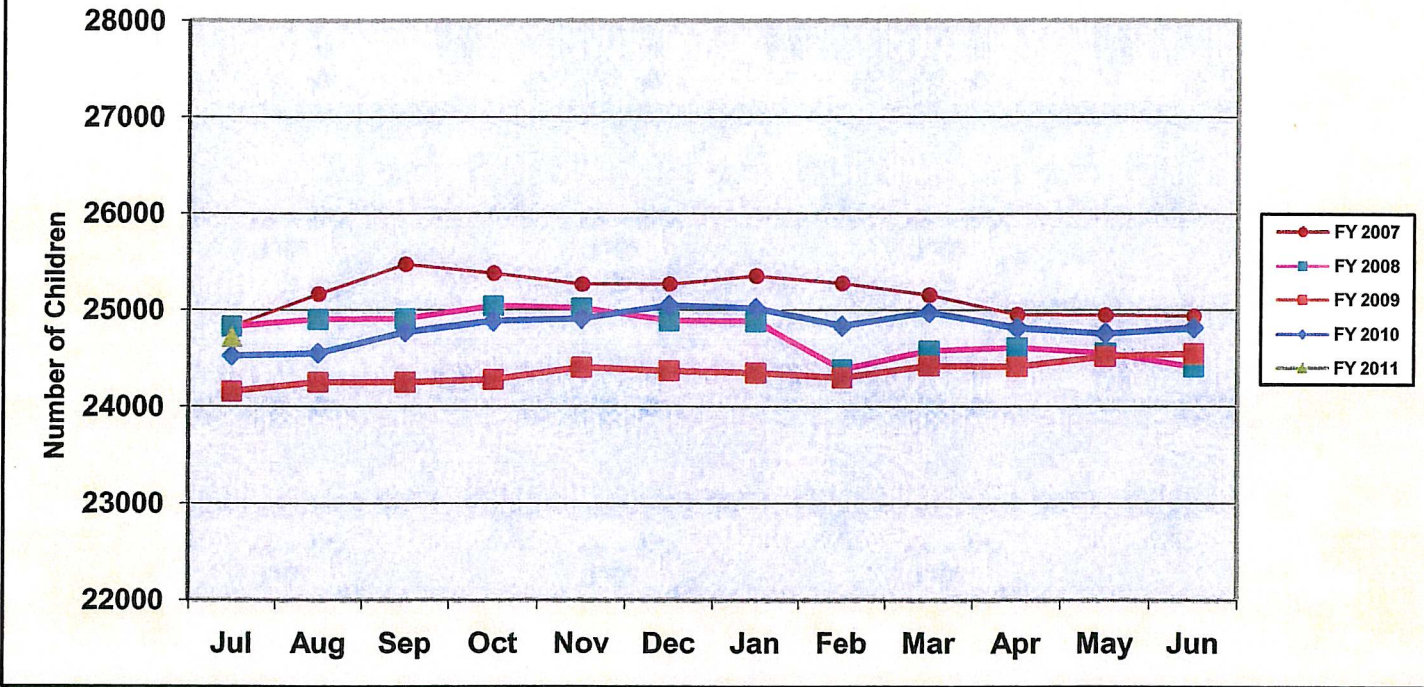


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Joint Committee on Government and Finance Report

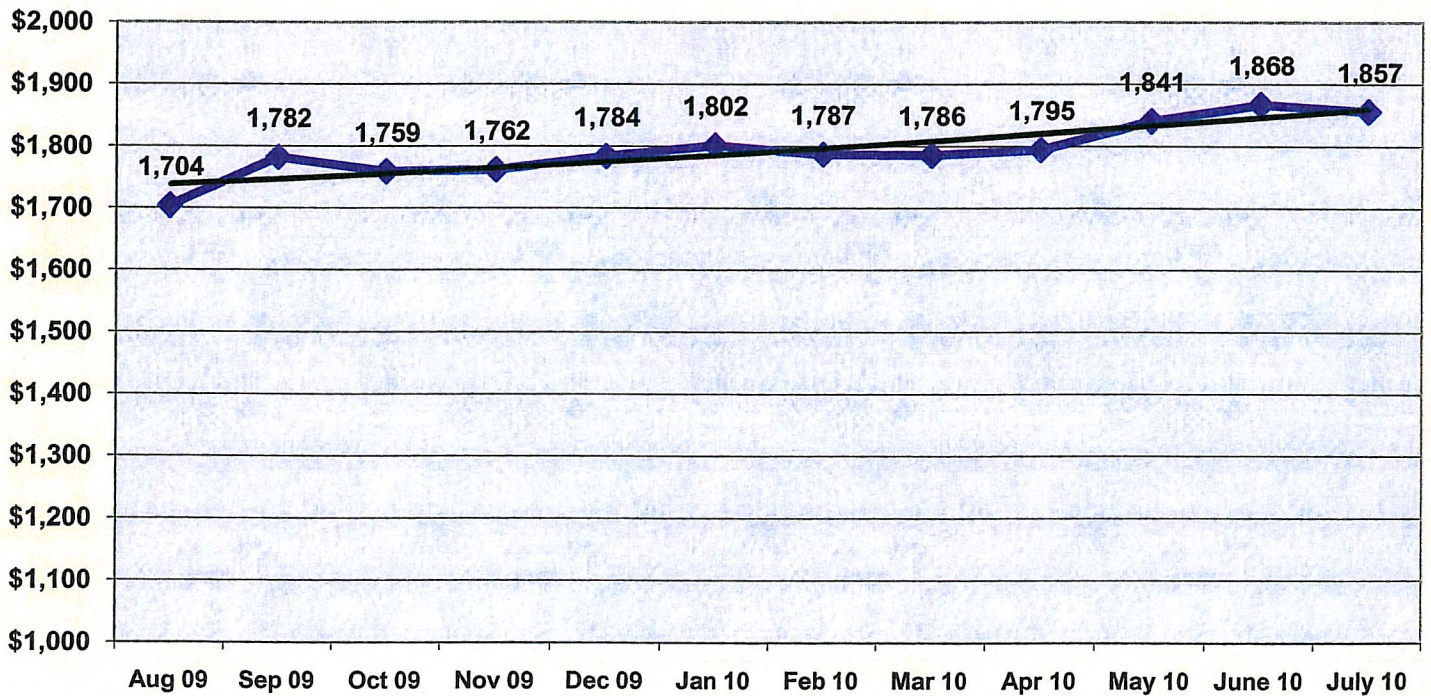
September 2010

WV CHIP Enrollment



August 31 Enrollment 24,726

Annualized Health Care Expenditures (Cost per Child)



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

	July 31, 2010	July 31, 2009	Variance	
Assets:				
Cash & Cash Equivalents	\$14,506,604	\$10,246,397	\$4,260,207	42%
Due From Federal Government	\$3,185,825	\$3,506,445	(\$320,620)	-9%
Due From Other Funds	\$714,735	\$790,142	(\$75,407)	-10%
Accrued Interest Receivable	\$17,569	\$1,783	\$15,786	885%
Fixed Assets, at Historical Cost	<u>\$69,738</u>	<u>\$70,282</u>	<u>(\$544)</u>	<u>-1%</u>
 Total Assets	 <u>\$18,494,471</u>	 <u>\$14,615,049</u>	 <u>\$3,879,422</u>	 <u>27%</u>
Liabilities:				
Due to Other Funds	\$333,600	\$306,587	\$27,013	9%
Deferred Revenue	\$3,011,184	\$620,465	\$2,390,719	385%
Unpaid Insurance Claims Liability	<u>\$3,600,000</u>	<u>\$3,990,000</u>	<u>(\$390,000)</u>	<u>-10%</u>
 Total Liabilities	 <u>\$6,944,783</u>	 <u>\$4,917,052</u>	 <u>\$2,027,731</u>	 <u>41%</u>
 Fund Equity	 <u>\$11,549,688</u>	 <u>\$9,697,997</u>	 <u>\$1,851,691</u>	 <u>19%</u>
 Total Liabilities and Fund Equity	 <u>\$18,494,471</u>	 <u>\$14,615,049</u>	 <u>\$3,879,422</u>	 <u>27%</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 One Month Ending July 31, 2010 and July 31, 2009
(Modified Accrual Basis)

	July 31, 2010	July 31, 2009	Variance	
Revenues				
Federal Grants	3,185,825	3,215,699	(29,874)	-1%
State Appropriations	2,085,126	2,194,542	(109,416)	-5%
Premium Revenues	34,218	22,194	12,024	54%
Investment Income:				
Investment Earnings	17,569	1,783	15,786	885%
Unrealized Gain On Investments*	44,885	0	44,885	100%
Total Investment Income	<u>62,455</u>	<u>1,783</u>	<u>60,672</u>	<u>3403%</u>
Total Revenues	<u>5,367,623</u>	<u>5,434,218</u>	<u>(66,595)</u>	<u>-1%</u>
Expenditures:				
Claims:				
Outpatient Services	1,075,232	1,037,586	37,646	4%
Physicians & Surgical	894,821	851,798	43,023	5%
Prescribed Drugs	666,043	727,842	(61,799)	-8%
Dental	397,901	386,220	11,681	3%
Outpatient Mental Health	146,913	134,338	12,575	9%
Inpatient Hospital Services	123,312	238,390	(115,078)	-48%
Therapy	86,230	48,144	38,086	79%
Vision	70,212	19,934	50,278	252%
Durable & Disposable Med. Equip.	67,731	146,772	(79,041)	-54%
Inpatient Mental Health	38,480	67,695	(29,215)	-43%
Medical Transportation	29,995	19,687	10,308	52%
Other Services	3,691	2,922	769	26%
Less: Collections**	<u>(6,718)</u>	<u>(48,376)</u>	<u>41,658</u>	<u>-86%</u>
Total Claims	<u>3,593,843</u>	<u>3,632,952</u>	<u>(39,109)</u>	<u>-1%</u>
General and Admin Expenses:				
Salaries and Benefits	49,799	48,548	1,251	3%
Program Administration	224,770	247,419	(22,649)	-9%
Eligibility	30,062	18,986	11,076	58%
Outreach & Health Promotion	14,494	30,437	(15,943)	-52%
Current	<u>14,474</u>	<u>11,907</u>	<u>2,567</u>	<u>22%</u>
Total Administrative	<u>333,599</u>	<u>357,297</u>	<u>(23,698)</u>	<u>-7%</u>
Total Expenditures	<u>3,927,442</u>	<u>3,990,249</u>	<u>(62,807)</u>	<u>-2%</u>
Excess of Revenues				
Over (Under) Expenditures	1,440,182	1,443,969	(3,787)	0%
Fund Equity, Beginning	<u>10,109,506</u>	<u>8,254,028</u>	<u>1,855,478</u>	<u>22%</u>
Fund Equity, Ending	<u>11,549,688</u>	<u>9,697,997</u>	<u>1,851,691</u>	<u>19%</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 2011
 For the One Month Ended July 31, 2010**

	Budgeted for Year	Year to Date Budgeted Amt	Year to Date Actual Amt	Year to Date Variance*	Monthly Budgeted Amt	Actual Amt Jul-10
Projected Cost	\$48,263,300					
Premiums	350,000	\$4,021,942	\$3,436,048	\$585,893	\$4,021,942	\$3,436,048
Subrogation & Rebates	543,140	29,167	34,218	(\$5,051)	\$29,167	\$34,218
Net Benefit Cost	47,370,160	45,262	6,718	38,543	45,262	6,718
		\$3,947,513	\$3,395,112	\$552,401	\$3,947,513	\$3,395,112
Salaries & Benefits	\$580,500	\$55,375	\$49,799	\$5,576	\$55,375	\$49,799
Program Administration	3,346,959	538,913	494,279	44,634	538,913	494,279
Eligibility	420,000	35,000	24,990	10,010	35,000	24,990
Outreach	300,000	25,000	1,774	23,226	25,000	1,774
Current Expense	160,000	13,333	14,418	(1,085)	13,333	14,418
Total Admin Cost	\$4,807,459	\$667,622	\$585,260	\$82,362	\$667,622	\$585,260
Total Program Cost	\$52,177,619	\$4,615,135	\$3,980,372	\$634,763	\$4,615,135	\$3,980,372
Federal Share 81.83%	42,216,962	\$3,776,565	\$3,257,139	519,426	3,776,565	3,257,139
State Share 18.17%	9,960,657	\$838,570	\$723,234	115,336	838,570	723,234
Total Program Cost **	\$52,177,619	\$4,615,135	\$3,980,372	\$634,763	\$4,615,135	\$3,980,372

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRC Actuary 6/30/2010 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 6/30/10 Final worksheet
 Net Paid Program Costs.

2/. Federal Share for FFY 2010 is 81.83%. Federal Share for FFY 2011 (10/1/10 - 9/30/11) is set at 81.27%.

WVCHIP Enrollment Report

ATTACHMENT 1

August 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Aug-10	Total Medicaid Enrollment Aug-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Barbour	3,248	262	1,610	1,872	57.6%	162	38
Berkeley	22,882	1,340	7,405	8,745	38.2%	1,144	2
Boone	5,706	307	2,641	2,948	51.7%	285	24
Braxton	3,044	217	1,509	1,726	56.7%	152	39
Brooke	4,658	288	1,540	1,828	39.2%	233	32
Cabell	18,900	1,048	8,225	9,273	49.1%	945	4
Calhoun	1,389	113	896	1,009	72.7%	69	52
Clay	2,454	171	1,442	1,613	65.7%	123	43
Doddridge	1,607	141	694	835	51.9%	80	50
Fayette	9,692	826	4,665	5,491	56.7%	485	12
Gilmer	1,154	87	589	676	58.6%	58	55
Grant	2,463	169	983	1,152	46.8%	123	42
Greenbrier	7,110	607	2,831	3,438	48.4%	356	17
Hampshire	5,110	299	2,174	2,473	48.4%	255	28
Hancock	6,270	357	2,356	2,713	43.3%	314	20
Hardy	2,950	157	1,211	1,368	46.4%	147	40
Harrison	14,973	945	5,851	6,796	45.4%	749	6
Jackson	6,277	401	2,728	3,129	49.8%	314	19
Jefferson	11,465	436	2,784	3,220	28.1%	573	10
Kanawha	40,647	2,287	16,750	19,037	46.8%	2,032	1
Lewis	3,577	300	1,762	2,062	57.6%	179	34
Lincoln	4,945	398	2,716	3,114	63.0%	247	31
Logan	7,610	585	3,895	4,480	58.9%	380	15
Marion	11,245	708	4,347	5,055	45.0%	562	11
Marshall	7,176	345	2,831	3,176	44.3%	359	16
Mason	5,461	297	2,611	2,908	53.2%	273	26
McDowell	5,170	331	3,360	3,691	71.4%	259	27
Mercer	12,687	1,128	6,724	7,852	61.9%	634	8
Mineral	5,973	298	2,063	2,361	39.5%	299	22
Mingo	6,204	362	3,177	3,539	57.0%	310	21
Monongalia	14,346	756	4,189	4,945	34.5%	717	7
Monroe	2,728	230	1,082	1,312	48.1%	136	41
Morgan	3,365	258	1,197	1,455	43.2%	168	35
Nicholas	5,478	416	2,635	3,051	55.7%	274	25
Ohio	9,068	503	3,000	3,503	38.6%	453	14
Pendleton	1,632	113	514	627	38.4%	82	49
Pleasants	1,593	101	544	645	40.5%	80	51
Pocahontas	1,717	143	716	859	50.0%	86	48
Preston	6,354	509	2,436	2,945	46.3%	318	18
Putnam	12,522	678	3,350	4,028	32.2%	626	9
Raleigh	15,992	1,254	7,333	8,587	53.7%	800	5
Randolph	5,971	423	2,607	3,030	50.7%	299	23
Ritchie	2,234	137	893	1,030	46.1%	112	45
Roane	3,266	309	1,658	1,967	60.2%	163	37
Summers	2,322	214	1,170	1,384	59.6%	116	44
Taylor	3,307	233	1,356	1,589	48.0%	165	36
Tucker	1,354	117	493	610	45.1%	68	53
Tyler	1,887	136	763	899	47.6%	94	47

WVCHIP Enrollment Report

August 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Aug-10	Total Medicaid Enrollment Aug-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Upshur	4,956	389	2,272	2,661	53.7%	248	30
Wayne	9,176	583	4,104	4,687	51.1%	459	13
Webster	2,020	145	1,191	1,336	66.2%	101	46
Wetzel	3,732	191	1,670	1,861	49.9%	187	33
Wirt	1,268	114	568	682	53.8%	63	54
Wood	19,063	1,149	8,314	9,463	49.6%	953	3
Wyoming	5,092	415	2,604	3,019	59.3%	255	29
Totals	382,490	24,726	159,029	183,755	48.0%	19,125	

