

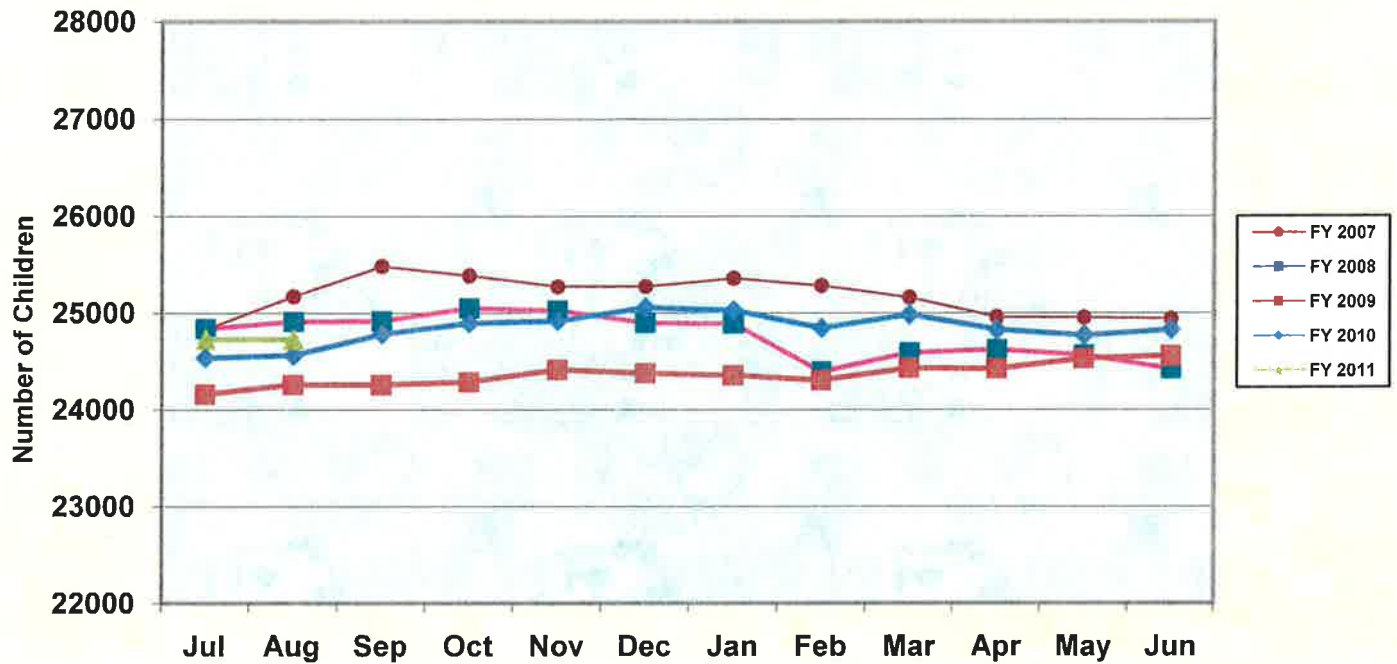


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Joint Committee on Government and Finance Report

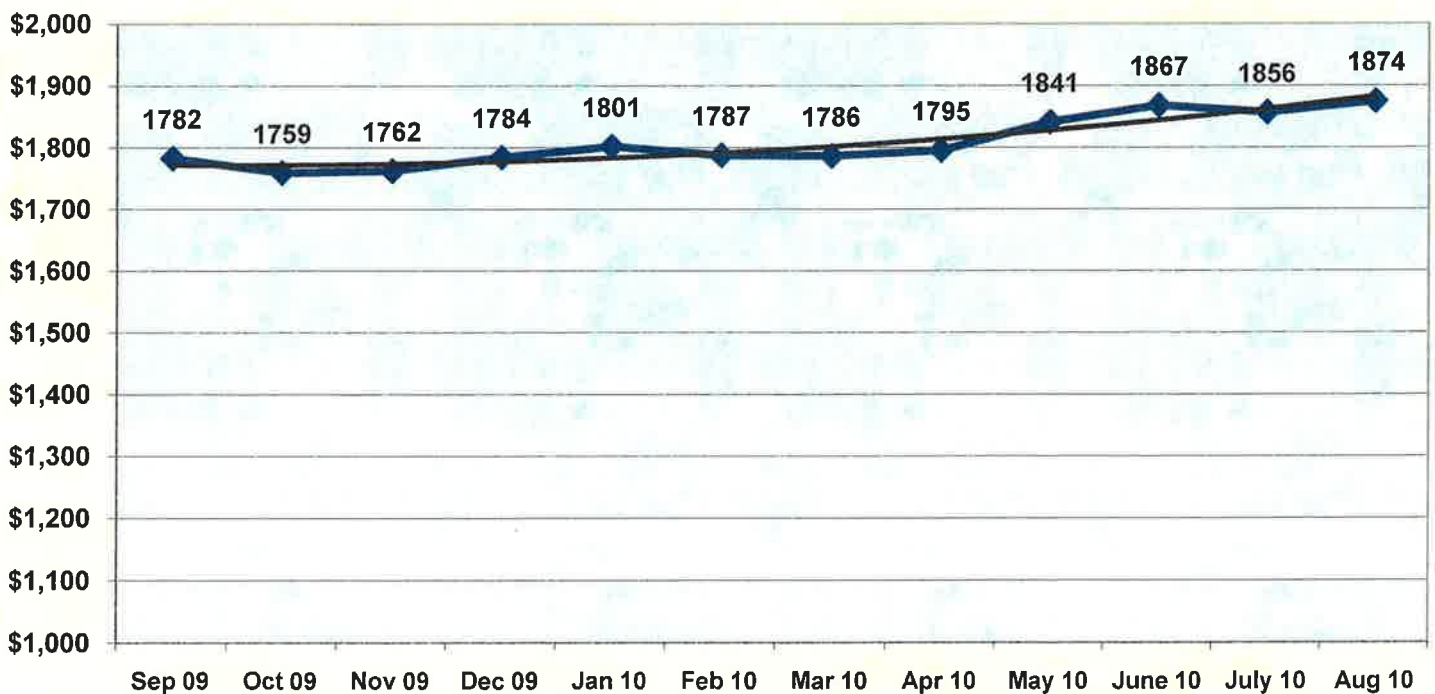
October 2010

WV CHIP Enrollment



September 30 Enrollment 24,535

Annualized Health Care Expenditures (Cost per Child)



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

	August 31, 2010	August 31, 2009	Variance	
Assets:				
Cash & Cash Equivalents	\$13,979,054	\$11,893,246	\$2,085,808	18%
Due From Federal Government	\$3,033,055	\$3,367,341	(\$334,286)	-10%
Due From Other Funds	\$673,477	\$758,797	(\$85,320)	-11%
Accrued Interest Receivable	\$17,577	\$1,388	\$16,189	1166%
Fixed Assets, at Historical Cost	<u>\$69,738</u>	<u>\$70,282</u>	(\$544)	-1%
 Total Assets	 <u>\$17,772,901</u>	 <u>\$16,091,054</u>	 <u>\$1,681,847</u>	 <u>10%</u>
Liabilities:				
Due to Other Funds	\$356,532	\$346,138	\$10,394	3%
Deferred Revenue	\$3,094,764	\$2,266,919	\$827,845	37%
Unpaid Insurance Claims Liability	<u>\$3,350,000</u>	<u>\$3,780,000</u>	(\$430,000)	-11%
 Total Liabilities	 <u>\$6,801,296</u>	 <u>\$6,393,057</u>	 <u>\$408,239</u>	 <u>6%</u>
 Fund Equity	 <u>\$10,971,605</u>	 <u>\$9,697,997</u>	 <u>\$1,273,608</u>	 <u>13%</u>
 Total Liabilities and Fund Equity	 <u>\$17,772,901</u>	 <u>\$16,091,054</u>	 <u>\$1,681,847</u>	 <u>10%</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 Two Months Ending August 31, 2010 and August 31, 2009
(Modified Accrual Basis)

	August 31, 2010	August 31, 2009	Variance	
Revenues				
Federal Grants	5,777,337	5,817,805	(40,468)	-1%
State Appropriations	2,085,126	2,194,542	(109,416)	-5%
Premium Revenues	37,003	22,984	14,019	61%
Investment Income:				
Investment Earnings	35,147	3,171	31,976	1008%
Unrealized Gain On Investments*	58,877	0	58,877	100%
Total Investment Income	<u>94,023</u>	<u>3,171</u>	<u>90,852</u>	<u>2865%</u>
Total Revenues	<u>7,993,489</u>	<u>8,038,502</u>	<u>(45,013)</u>	<u>-1%</u>
Expenditures:				
Claims:				
Outpatient Services	1,624,459	1,824,024	(199,565)	-11%
Physicians & Surgical	1,422,159	1,479,865	(57,706)	-4%
Prescribed Drugs	1,337,699	1,233,087	104,612	8%
Dental	880,732	883,375	(2,643)	0%
Inpatient Hospital Services	412,046	388,587	23,459	6%
Outpatient Mental Health	170,669	196,251	(25,582)	-13%
Durable & Disposable Med. Equip.	153,162	233,845	(80,683)	-35%
Vision	111,623	95,287	16,336	17%
Inpatient Mental Health	105,779	60,549	45,230	75%
Therapy	103,496	92,499	10,997	12%
Medical Transportation	88,786	36,420	52,366	144%
Other Services	8,742	12,719	(3,977)	-31%
Less: Collections**	<u>(10,728)</u>	<u>(96,075)</u>	<u>85,347</u>	<u>-89%</u>
Total Claims	<u>6,408,624</u>	<u>6,440,433</u>	<u>(31,809)</u>	<u>0%</u>
General and Admin Expenses:				
Salaries and Benefits	90,837	88,659	2,178	2%
Program Administration	505,656	508,713	(3,057)	-1%
Eligibility	71,187	62,335	8,852	14%
Outreach & Health Promotion	28,588	53,983	(25,395)	-47%
Current	<u>26,498</u>	<u>21,010</u>	<u>5,488</u>	<u>26%</u>
Total Administrative	<u>722,766</u>	<u>734,700</u>	<u>(11,934)</u>	<u>-2%</u>
Total Expenditures	<u>7,131,390</u>	<u>7,175,133</u>	<u>(43,743)</u>	<u>-1%</u>
Excess of Revenues				
Over (Under) Expenditures	862,099	863,369	(1,270)	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>10,971,605</u>	<u>9,117,397</u>	<u>1,854,208</u>	<u>20%</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 Two Months Ended August 31, 2010**

	Budgeted for	Year to Date		Year to Date	Year to Date	Year to Date	Monthly	Actual Amt	Actual Amt
	Year	Budgeted Amt	Actual Amt	Actual Amt	Variance*	Budgeted Amt	Budgeted Amt	Aug-10	Jul-10
Projected Cost	\$48,263,300	\$8,043,883	\$6,544,743	\$1,499,141	19%	\$4,021,942	\$3,108,694	\$3,436,048	
Premiums	350,000	58,333	71,221	(\$12,887)	22%	\$29,167	\$37,003	\$34,218	
Subrogation & Rebates	543,140	90,523	10,728	79,795	-88%	45,262	4,010	6,718	
Net Benefit Cost	47,370,160	\$7,895,027	\$6,462,794	\$1,432,233	18%	\$3,947,513	\$3,067,682	\$3,395,112	
Salaries & Benefits	\$580,500	\$103,050	\$90,837	\$12,213	12%	\$47,675	\$41,038	\$49,799	
Program Administration	3,346,959	791,827	544,906	246,921	31%	252,913	50,627	494,279	
Eligibility	420,000	70,000	33,052	36,948	53%	35,000	8,062	24,990	
Outreach	300,000	50,000	24,593	25,407	51%	25,000	22,819	1,774	
Current Expense	160,000	26,667	28,376	(1,709)	-6%	13,333	13,958	14,418	
Total Admin Cost	\$4,807,459	\$1,041,543	\$721,764	\$319,779	31%	\$373,922	\$136,504	\$585,260	
Total Program Cost	\$52,177,619	\$8,936,570	\$7,184,558	\$1,752,012	20%	\$4,321,435	\$3,204,186	\$3,980,372	
Federal Share 81.83%	42,216,962	\$7,312,795	\$5,879,124	1,433,671	20%	3,536,230	2,621,985	3,257,139	
State Share 18.17%	9,960,657	\$1,623,775	\$1,305,434	\$318,341	20%	785,205	582,201	723,234	
Total Program Cost **	\$52,177,619	\$8,936,570	\$7,184,558	\$1,752,012	20%	\$4,321,435	\$3,204,186	\$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

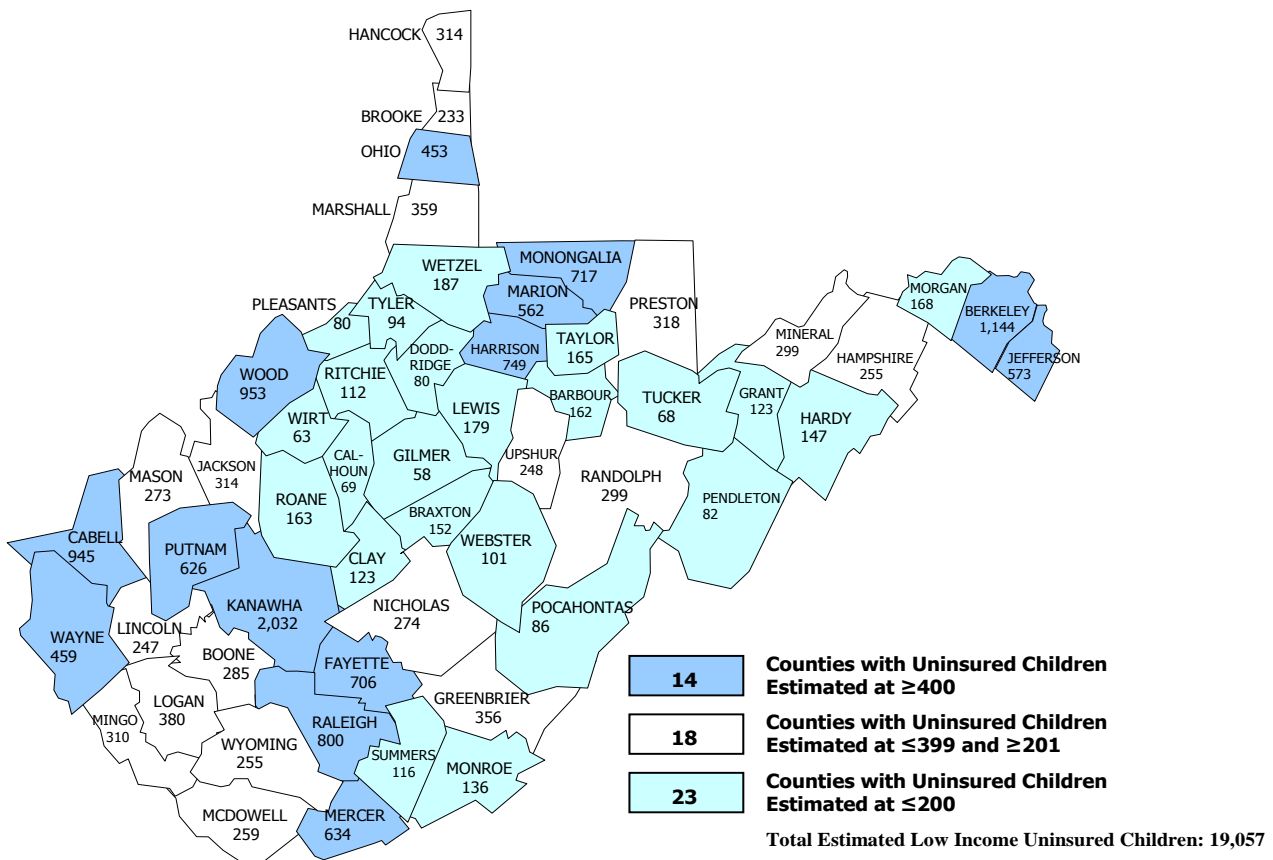
September 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Sep-10	Total Medicaid Enrollment Sep-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Barbour	3,248	254	1,569	1,823	56.1%	162	38
Berkeley	22,882	1,310	7,510	8,820	38.5%	1,144	2
Boone	5,706	311	2,641	2,952	51.7%	285	24
Braxton	3,044	223	1,504	1,727	56.7%	152	39
Brooke	4,658	286	1,512	1,798	38.6%	233	32
Cabell	18,900	1,035	8,193	9,228	48.8%	945	4
Calhoun	1,389	120	882	1,002	72.2%	69	52
Clay	2,454	166	1,444	1,610	65.6%	123	43
Doddridge	1,607	140	695	835	51.9%	80	50
Fayette	9,692	852	4,666	5,518	56.9%	485	12
Gilmer	1,154	86	594	680	58.9%	58	55
Grant	2,463	178	978	1,156	46.9%	123	42
Greenbrier	7,110	599	2,843	3,442	48.4%	356	17
Hampshire	5,110	297	2,156	2,453	48.0%	255	28
Hancock	6,270	346	2,376	2,722	43.4%	314	20
Hardy	2,950	152	1,212	1,364	46.2%	147	40
Harrison	14,973	957	5,737	6,694	44.7%	749	6
Jackson	6,277	395	2,733	3,128	49.8%	314	19
Jefferson	11,465	440	2,838	3,278	28.6%	573	10
Kanawha	40,647	2,264	16,823	19,087	47.0%	2,032	1
Lewis	3,577	292	1,774	2,066	57.8%	179	34
Lincoln	4,945	395	2,707	3,102	62.7%	247	31
Logan	7,610	564	3,898	4,462	58.6%	380	15
Marion	11,245	698	4,342	5,040	44.8%	562	11
Marshall	7,176	331	2,875	3,206	44.7%	359	16
Mason	5,461	287	2,683	2,970	54.4%	273	26
McDowell	5,170	327	3,300	3,627	70.2%	259	27
Mercer	12,687	1,134	6,675	7,809	61.5%	634	8
Mineral	5,973	298	2,035	2,333	39.1%	299	22
Mingo	6,204	343	3,168	3,511	56.6%	310	21
Monongalia	14,346	747	4,166	4,913	34.2%	717	7
Monroe	2,728	224	1,079	1,303	47.8%	136	41
Morgan	3,365	248	1,203	1,451	43.1%	168	35
Nicholas	5,478	401	2,662	3,063	55.9%	274	25
Ohio	9,068	473	3,011	3,484	38.4%	453	14
Pendleton	1,632	107	508	615	37.7%	82	49
Pleasants	1,593	99	548	647	40.6%	80	51
Pocahontas	1,717	134	720	854	49.7%	86	48
Preston	6,354	511	2,425	2,936	46.2%	318	18
Putnam	12,522	690	3,402	4,092	32.7%	626	9
Raleigh	15,992	1,251	7,312	8,563	53.5%	800	5
Randolph	5,971	405	2,608	3,013	50.5%	299	23
Ritchie	2,234	145	887	1,032	46.2%	112	45
Roane	3,266	317	1,645	1,962	60.1%	163	37
Summers	2,322	217	1,169	1,386	59.7%	116	44
Taylor	3,307	225	1,355	1,580	47.8%	165	36
Tucker	1,354	110	497	607	44.8%	68	53
Tyler	1,887	139	782	921	48.8%	94	47

WVCHIP Enrollment Report

September 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Sep-10	Total Medicaid Enrollment Sep-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Upshur	4,956	387	2,292	2,679	54.1%	248	30
Wayne	9,176	578	4,104	4,682	51.0%	459	13
Webster	2,020	149	1,218	1,367	67.7%	101	46
Wetzel	3,732	213	1,663	1,876	50.3%	187	33
Wirt	1,268	113	576	689	54.4%	63	54
Wood	19,063	1,161	8,318	9,479	49.7%	953	3
Wyoming	5,092	411	2,587	2,998	58.9%	255	29
Totals	382,490	24,535	159,100	183,635	48.0%	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.