

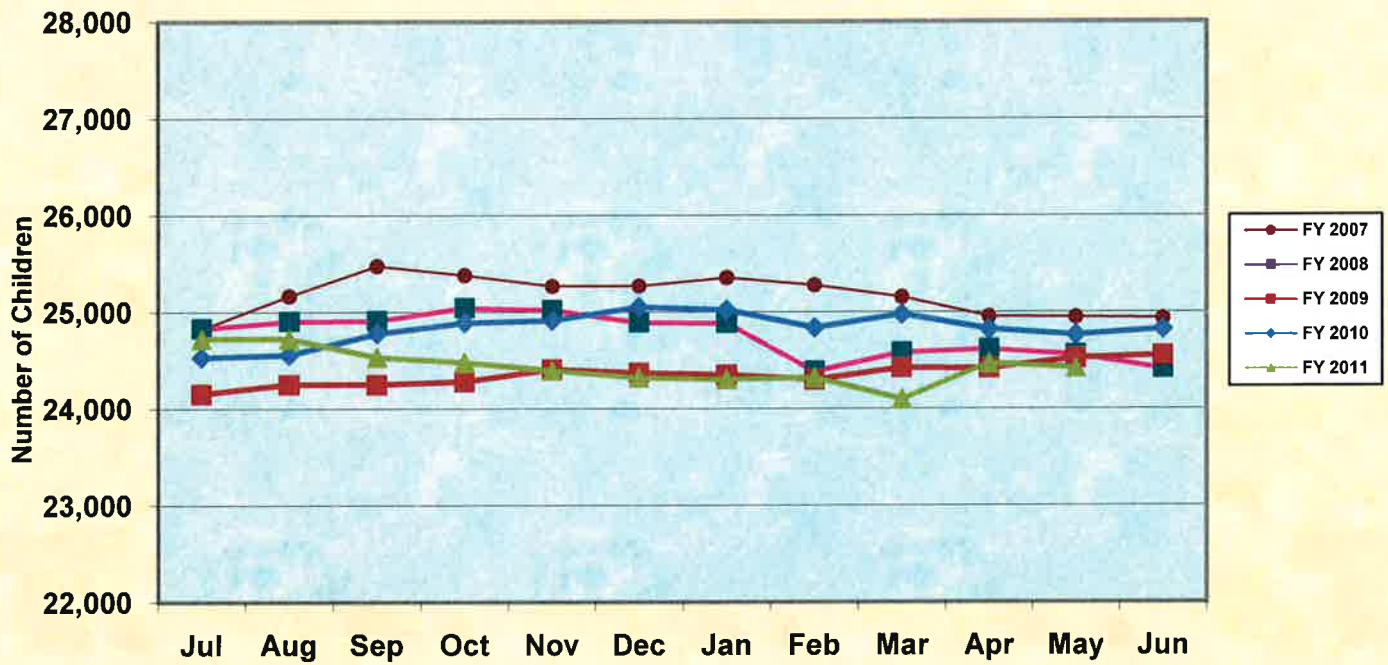


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Joint Committee on Government and Finance Report

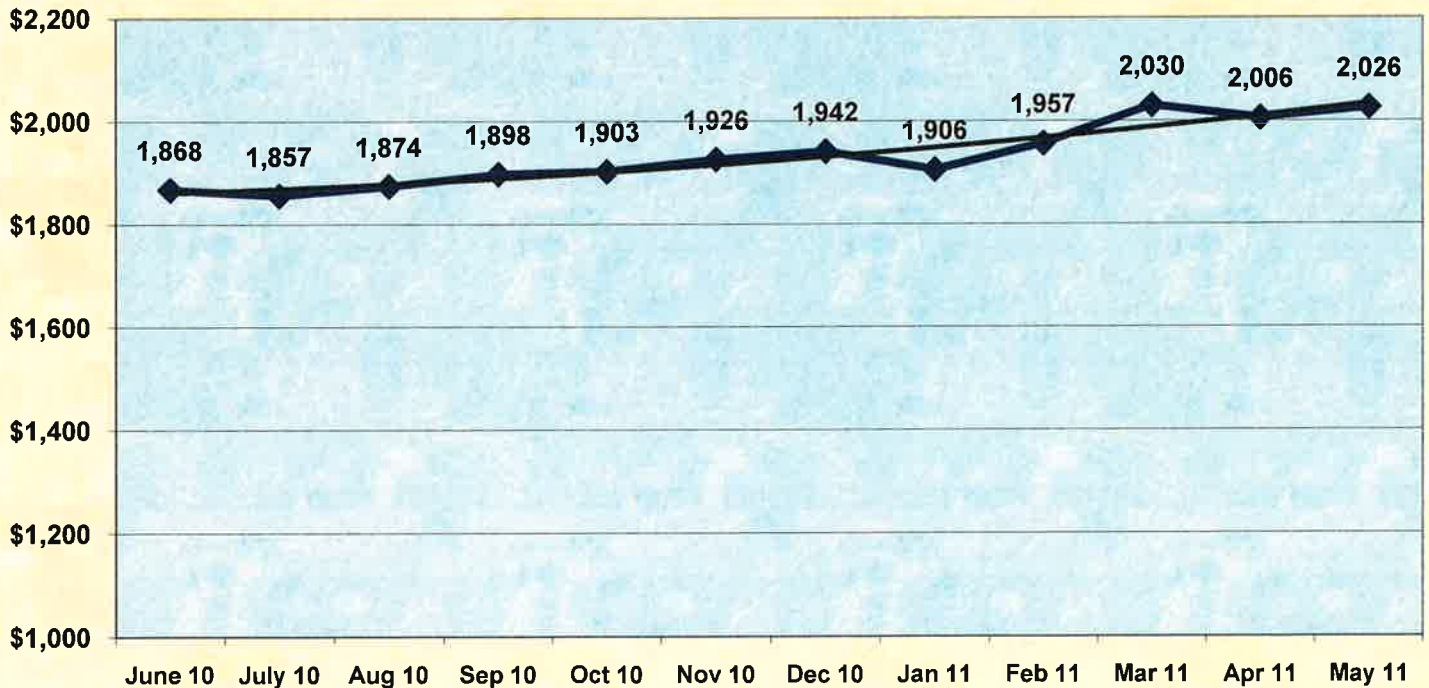
July 2011

WV CHIP Enrollment



May 31st Enrollment 24,424

Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program
Comparative Balance Sheet
May 2011 and 2010
(Accrual Basis)**

	May 31, 2011	May 31, 2010	Variance	
Assets:				
Cash & Cash Equivalents	\$13,113,048	\$13,718,212	(\$605,164)	-4%
Due From Federal Government	\$5,951,121	\$3,524,257	\$2,426,864	69%
Due From Other Funds	\$909,389	\$796,851	\$112,538	14%
Accrued Interest Receivable	\$10,300	\$19,423	(\$9,123)	-47%
Fixed Assets, at Historical Cost	<u>\$62,804</u>	<u>\$69,738</u>	<u>(\$6,934)</u>	<u>-10%</u>
 Total Assets	 <u>\$20,046,661</u>	 <u>\$18,128,481</u>	 <u>\$1,918,180</u>	 <u>11%</u>
Liabilities:				
Due to Other Funds	\$355,252	\$355,529	(\$277)	0%
Deferred Revenue	\$3,101,628	\$2,909,198	\$192,430	7%
Unpaid Insurance Claims Liability	<u>\$4,500,000</u>	<u>\$4,030,000</u>	<u>\$470,000</u>	<u>12%</u>
 Total Liabilities	 <u>\$7,956,881</u>	 <u>\$7,294,727</u>	 <u>\$662,154</u>	 <u>9%</u>
 Fund Equity	 <u>\$12,089,781</u>	 <u>\$10,833,754</u>	 <u>\$1,256,027</u>	 <u>12%</u>
 Total Liabilities and Fund Equity	 <u>\$20,046,661</u>	 <u>\$18,128,481</u>	 <u>\$1,918,180</u>	 <u>11%</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, 2011 and May 31, 2010
(Modified Accrual Basis)

	May 31, 2011	May 31, 2010	Variance	
Revenues				
Federal Grants	39,248,836	36,024,470	3,224,366	9%
State Appropriations	10,425,628	10,599,637	(174,009)	-2%
Premium Revenues	430,419	306,879	123,540	40%
Investment Income:				
Investment Earnings	244,035	125,416	118,619	95%
Unrealized Gain On Investments*	192,604	83,900	108,704	100%
Total Investment Income	<u>436,639</u>	<u>209,316</u>	<u>227,323</u>	<u>109%</u>
Total Revenues	<u>50,541,523</u>	<u>47,140,302</u>	<u>3,401,221</u>	<u>7%</u>
Expenditures:				
Claims:				
Outpatient Services	11,797,400	11,335,334	462,066	4%
Physicians & Surgical	9,500,690	9,110,195	390,495	4%
Prescribed Drugs	8,958,531	8,162,318	796,213	10%
Dental	6,255,146	4,794,127	1,461,019	30%
Inpatient Hospital Services	3,844,151	3,209,800	634,351	20%
Outpatient Mental Health	1,368,202	1,211,651	156,551	13%
Durable & Disposable Med. Equip.	1,127,809	1,164,072	(36,263)	-3%
Inpatient Mental Health	819,181	761,727	57,454	8%
Vision	773,606	678,993	94,613	14%
Therapy	521,104	444,724	76,380	17%
Medical Transportation	361,034	290,500	70,534	24%
Other Services	166,037	98,796	67,241	68%
Less: Collections**	<u>(650,300)</u>	<u>(466,643)</u>	<u>(183,657)</u>	<u>39%</u>
Total Claims	<u>44,842,591</u>	<u>40,795,594</u>	<u>4,046,997</u>	<u>10%</u>
General and Admin Expenses:				
Salaries and Benefits	449,752	453,201	(3,449)	-1%
Program Administration	2,148,312	2,328,696	(180,384)	-8%
Eligibility	378,688	359,430	19,258	5%
Outreach & Health Promotion	578,568	283,032	295,536	104%
Current	163,337	131,308	32,029	24%
Total Administrative	<u>3,718,657</u>	<u>3,555,667</u>	<u>162,990</u>	<u>5%</u>
Total Expenditures	<u>48,561,248</u>	<u>44,351,261</u>	<u>4,209,987</u>	<u>9%</u>
Excess of Revenues Over (Under) Expenditures	<u>1,980,275</u>	<u>2,789,041</u>	<u>(808,766)</u>	<u>-29%</u>
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>12,089,781</u>	<u>11,043,069</u>	<u>1,046,712</u>	<u>9%</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 Eleven Months Ended May 31, 2011**

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly Budgeted Amt	Actual Amt		
	Year	Budgeted Amt	Actual Amt	Variance*		May-11	Apr-11	Mar-11
Projected Cost	\$48,263,300	\$44,241,358	\$44,767,485	(\$526,127)	\$4,021,942	\$4,259,846	\$3,946,567	\$5,796,540
Premiums	350,000	\$320,833	430,419	(\$109,585)	\$29,167	45,101	37,046	48,273
Subrogation & Rebates	543,140	\$497,878	707,047	(209,169)	45,262	20,256	54,182	235,877
Net Benefit Cost	47,370,160	43,422,647	\$43,630,019	(\$207,372)	\$3,947,513	4,194,490	3,855,339	5,512,390
Salaries & Benefits	\$580,500	\$532,125	\$449,751	\$82,374	\$47,675	\$38,792	\$41,956	\$38,355
Program Administration	3,346,959	\$3,068,046	2,256,136	811,910	252,913	16,338	160,039	302,152
Eligibility	420,000	\$385,000	315,459	69,541	35,000	0	0	155,825
Outreach	300,000	\$275,000	549,085	(274,085)	25,000	2,426	221,857	21,901
Current Expense	160,000	\$146,667	148,504	(1,837)	13,333	11,194	25,477	22,426
Total Admin Cost	\$4,807,459	\$4,406,837	\$3,718,935	\$687,902	\$373,922	\$68,750	\$449,329	\$540,659
Total Program Cost	\$52,177,619	\$47,829,484	\$47,348,954	\$480,530	\$4,321,435	\$4,263,240	\$4,304,668	\$6,053,049
Federal Share 81.27%	42,216,962	\$38,698,882	\$38,592,351	106,531	3,536,230	3,488,609	3,522,509	4,919,313
State Share 18.73%	9,960,657	\$9,130,602	\$8,756,603	373,999	785,205	774,631	782,158	1,133,736
Total Program Cost	** \$52,177,619	\$47,829,484	\$47,348,954	\$480,530	\$4,321,435	\$4,263,240	\$4,304,668	\$6,053,049

* 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 Scenario 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

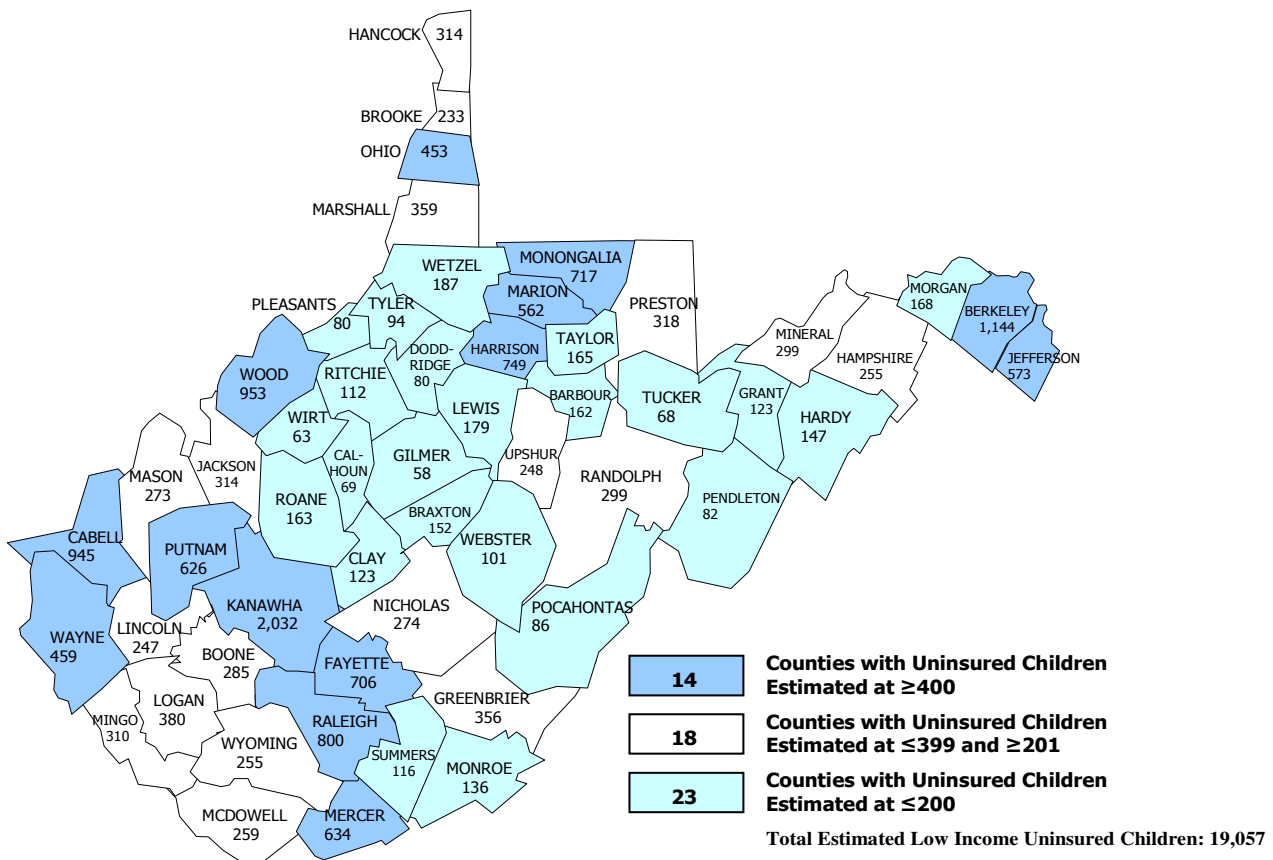
June 2011

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-11	Total Medicaid Enrollment Jun-11	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Barbour	3,248	251	1,574	1,825	56.2%	162	38
Berkeley	22,882	1,260	7,840	9,100	39.8%	1,144	2
Boone	5,706	313	2,623	2,936	51.5%	285	24
Braxton	3,044	216	1,574	1,790	58.8%	152	39
Brooke	4,658	282	1,512	1,794	38.5%	233	32
Cabell	18,900	1,006	8,440	9,446	50.0%	945	4
Calhoun	1,389	117	851	968	69.7%	69	52
Clay	2,454	175	1,424	1,599	65.1%	123	43
Doddridge	1,607	132	695	827	51.5%	80	50
Fayette	9,692	804	4,608	5,412	55.8%	485	12
Gilmer	1,154	81	592	673	58.3%	58	55
Grant	2,463	167	993	1,160	47.1%	123	42
Greenbrier	7,110	572	2,918	3,490	49.1%	356	17
Hampshire	5,110	314	2,192	2,506	49.0%	255	28
Hancock	6,270	377	2,475	2,852	45.5%	314	20
Hardy	2,950	165	1,262	1,427	48.4%	147	40
Harrison	14,973	929	5,825	6,754	45.1%	749	6
Jackson	6,277	433	2,866	3,299	52.6%	314	19
Jefferson	11,465	470	3,079	3,549	31.0%	573	10
Kanawha	40,647	2,319	17,019	19,338	47.6%	2,032	1
Lewis	3,577	279	1,811	2,090	58.4%	179	34
Lincoln	4,945	360	2,694	3,054	61.8%	247	31
Logan	7,610	525	3,835	4,360	57.3%	380	15
Marion	11,245	682	4,443	5,125	45.6%	562	11
Marshall	7,176	327	2,833	3,160	44.0%	359	16
Mason	5,461	273	2,751	3,024	55.4%	273	26
McDowell	5,170	328	3,162	3,490	67.5%	259	27
Mercer	12,687	1,152	6,833	7,985	62.9%	634	8
Mineral	5,973	313	2,010	2,323	38.9%	299	22
Mingo	6,204	352	3,115	3,467	55.9%	310	21
Monongalia	14,346	769	4,295	5,064	35.3%	717	7
Monroe	2,728	235	1,022	1,257	46.1%	136	41
Morgan	3,365	268	1,320	1,588	47.2%	168	35
Nicholas	5,478	376	2,669	3,045	55.6%	274	25
Ohio	9,068	471	3,074	3,545	39.1%	453	14
Pendleton	1,632	118	531	649	39.8%	82	49
Pleasants	1,593	106	559	665	41.7%	80	51
Pocahontas	1,717	158	688	846	49.3%	86	48
Preston	6,354	518	2,355	2,873	45.2%	318	18
Putnam	12,522	721	3,491	4,212	33.6%	626	9
Raleigh	15,992	1,277	7,380	8,657	54.1%	800	5
Randolph	5,971	449	2,582	3,031	50.8%	299	23
Ritchie	2,234	150	905	1,055	47.2%	112	45
Roane	3,266	300	1,670	1,970	60.3%	163	37
Summers	2,322	213	1,205	1,418	61.1%	116	44
Taylor	3,307	226	1,378	1,604	48.5%	165	36
Tucker	1,354	119	517	636	47.0%	68	53
Tyler	1,887	132	733	865	45.8%	94	47

WVCHIP Enrollment Report

June 2011

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-11	Total Medicaid Enrollment Jun-11	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,956	388	2,308	2,696	54.4%	248	30
Wayne	9,176	544	4,122	4,666	50.9%	459	13
Webster	2,020	156	1,188	1,344	66.5%	101	46
Wetzel	3,732	229	1,592	1,821	48.8%	187	33
Wirt	1,268	103	589	692	54.6%	63	54
Wood	19,063	1,148	8,544	9,692	50.8%	953	3
Wyoming	5,092	392	2,558	2,950	57.9%	255	29
Totals	382,490	24,540	161,124	185,664	48.5%	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.