

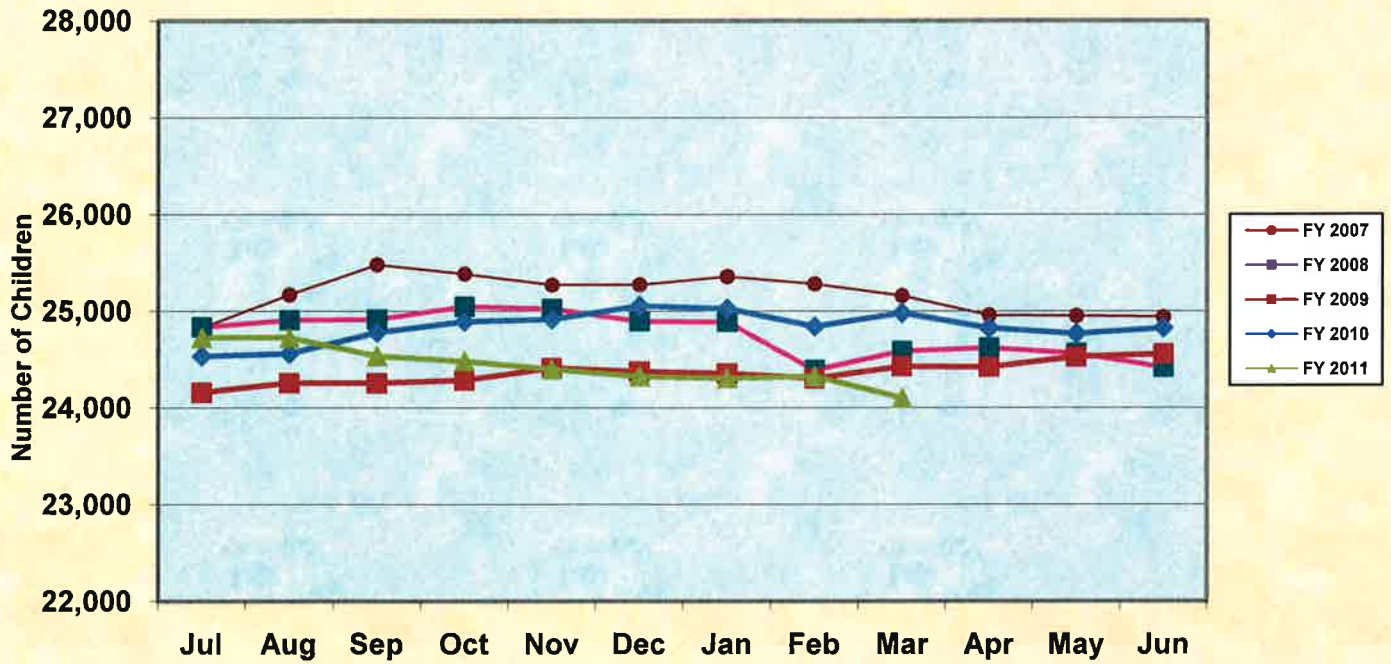


West Virginia Children's Health Insurance Program
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Joint Committee on Government and Finance Report

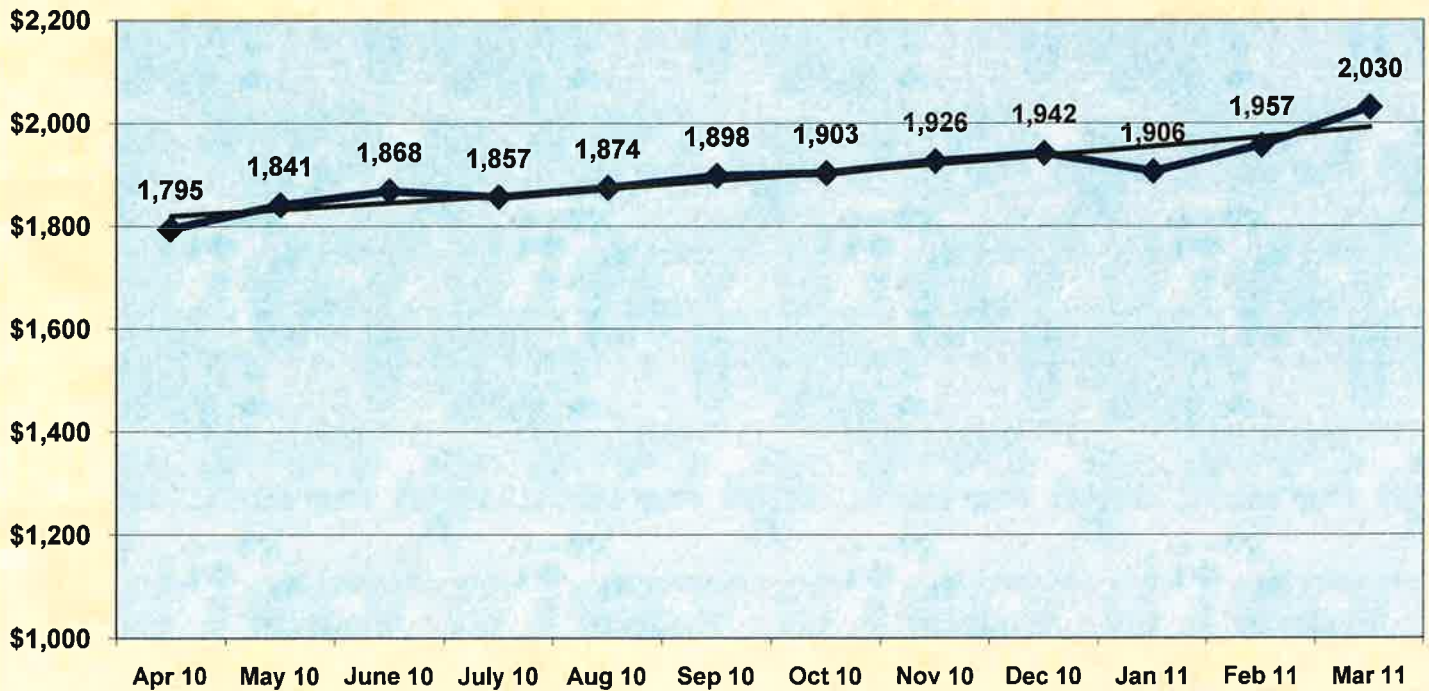
May 2011

WV CHIP Enrollment



March 31st Enrollment 24,100

Annualized Health Care Expenditures (Cost per Child)



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

	March 31, 2011	March 31, 2010	Variance	
Assets:				
Cash & Cash Equivalents	\$12,048,636	\$11,945,024	\$103,612	1%
Due From Federal Government	\$4,919,439	\$3,153,577	\$1,765,862	56%
Due From Other Funds	\$873,178	\$744,158	\$129,020	17%
Accrued Interest Receivable	\$11,968	\$14,803	(\$2,835)	-19%
Fixed Assets, at Historical Cost	<u>\$64,726</u>	<u>\$69,738</u>	<u>(\$5,012)</u>	<u>-7%</u>
Total Assets	<u>\$17,917,946</u>	<u>\$15,927,300</u>	<u>\$1,990,646</u>	<u>12%</u>
Liabilities:				
Due to Other Funds	\$301,920	\$355,529	(\$53,609)	-15%
Deferred Revenue	\$3,054,459	\$2,573,295	\$481,164	19%
Unpaid Insurance Claims Liability	<u>\$4,360,000</u>	<u>\$3,740,000</u>	<u>\$620,000</u>	<u>17%</u>
Total Liabilities	<u>\$7,716,379</u>	<u>\$6,668,824</u>	<u>\$1,047,555</u>	<u>16%</u>
Fund Equity	<u>\$10,201,567</u>	<u>\$9,258,476</u>	<u>\$943,091</u>	<u>10%</u>
Total Liabilities and Fund Equity	<u>\$17,917,946</u>	<u>\$15,927,300</u>	<u>\$1,990,646</u>	<u>12%</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 Nine Months Ending March 31, 2011 and March 31, 2010
(Modified Accrual Basis)

	March 31, 2011	March 31, 2010	Variance	
Revenues				
Federal Grants	32,177,530	28,866,617	3,310,913	11%
State Appropriations	6,985,171	7,351,715	(366,544)	-5%
Premium Revenues	348,272	249,625	98,647	40%
Investment Income:				
Investment Earnings	211,995	75,234	136,761	182%
Unrealized Gain On Investments*	167,812	48,043	119,769	100%
Total Investment Income	<u>379,807</u>	<u>123,277</u>	<u>256,530</u>	<u>208%</u>
Total Revenues	<u>39,890,780</u>	<u>36,591,234</u>	<u>3,299,546</u>	<u>9%</u>
Expenditures:				
Claims:				
Outpatient Services	9,762,784	8,987,284	775,500	9%
Physicians & Surgical	8,006,984	7,184,298	822,686	11%
Prescribed Drugs	7,355,355	6,535,956	819,399	13%
Dental	4,896,665	3,882,384	1,014,281	26%
Inpatient Hospital Services	3,085,293	2,541,270	544,023	21%
Outpatient Mental Health	1,098,973	908,008	190,965	21%
Durable & Disposable Med. Equip.	921,606	924,027	(2,421)	0%
Inpatient Mental Health	652,358	624,785	27,573	4%
Vision	657,124	533,979	123,145	23%
Therapy	435,062	349,530	85,532	24%
Medical Transportation	309,333	233,030	76,303	33%
Other Services	99,981	56,387	43,594	77%
Less: Collections**	<u>(630,044)</u>	<u>(380,083)</u>	<u>(249,961)</u>	<u>66%</u>
Total Claims	<u>36,651,474</u>	<u>32,380,855</u>	<u>4,270,619</u>	<u>13%</u>
General and Admin Expenses:				
Salaries and Benefits	369,003	372,208	(3,205)	-1%
Program Administration	2,012,165	2,223,467	(211,302)	-10%
Eligibility	290,469	301,478	(11,009)	-4%
Outreach & Health Promotion	363,969	214,966	149,003	69%
Current	<u>111,639</u>	<u>93,812</u>	<u>17,827</u>	<u>19%</u>
Total Administrative	<u>3,147,245</u>	<u>3,205,931</u>	<u>(58,686)</u>	<u>-2%</u>
Total Expenditures	<u>39,798,719</u>	<u>35,586,786</u>	<u>4,211,933</u>	<u>12%</u>
Excess of Revenues				
Over (Under) Expenditures	<u>92,061</u>	<u>1,004,448</u>	<u>(912,387)</u>	<u>-91%</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>10,201,567</u>	<u>9,258,476</u>	<u>943,091</u>	<u>10%</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 Nine Months Ended March 31, 2011**

	Budgeted for Year	Year to Date Budgeted Amt	Year to Date Actual Amt	Year to Date Variance*	Monthly Budgeted Amt	Mar-11	Feb-11	Actual Amt Jan-11
Projected Cost	\$48,263,300	\$36,197,475	\$36,561,072	(\$363,597)	\$4,021,942	\$5,796,540	\$4,914,881	\$3,470,965
Premiums	350,000	\$262,500	348,272	(\$85,772)	\$29,167	48,273	40,770	43,491
Subrogation & Rebates	543,140	\$407,355	632,610	(225,255)	45,262	235,877	33,195	43,654
Net Benefit Cost	47,370,160	35,527,620	\$35,580,191	(\$52,571)	\$3,947,513	5,512,390	4,840,916	3,383,820
Salaries & Benefits	\$580,500	\$435,375	\$369,003	\$66,372	\$47,675	\$38,355	\$34,944	\$40,275
Program Administration	3,346,959	\$2,510,219	2,079,759	430,460	252,913	302,152	186,156	210,759
Eligibility	420,000	\$315,000	315,459	(459)	35,000	155,825	43	11,529
Outreach	300,000	\$225,000	324,802	(99,802)	25,000	21,901	2,775	5,906
Current Expense	160,000	\$120,000	111,833	8,167	13,333	22,426	7,131	13,405
Total Admin Cost	\$4,807,459	\$3,605,594	\$3,200,856	\$404,738	\$373,922	\$540,659	\$231,049	\$281,874
Total Program Cost	\$52,177,619	\$39,133,214	\$38,781,047	\$352,168	\$4,321,435	\$6,053,049	\$5,071,965	\$3,665,694
Federal Share 81.27%	42,216,962	\$31,662,721	\$31,581,233	81,489	3,536,230	4,919,313	4,121,986	2,979,109
State Share 18.73%	9,960,657	\$7,470,493	\$7,199,814	270,679	785,205	1,133,736	949,979	686,584
Total Program Cost **	\$52,177,619	\$39,133,214	\$38,781,047	\$352,168	\$4,321,435	\$6,053,049	\$5,071,965	\$3,665,694

* 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

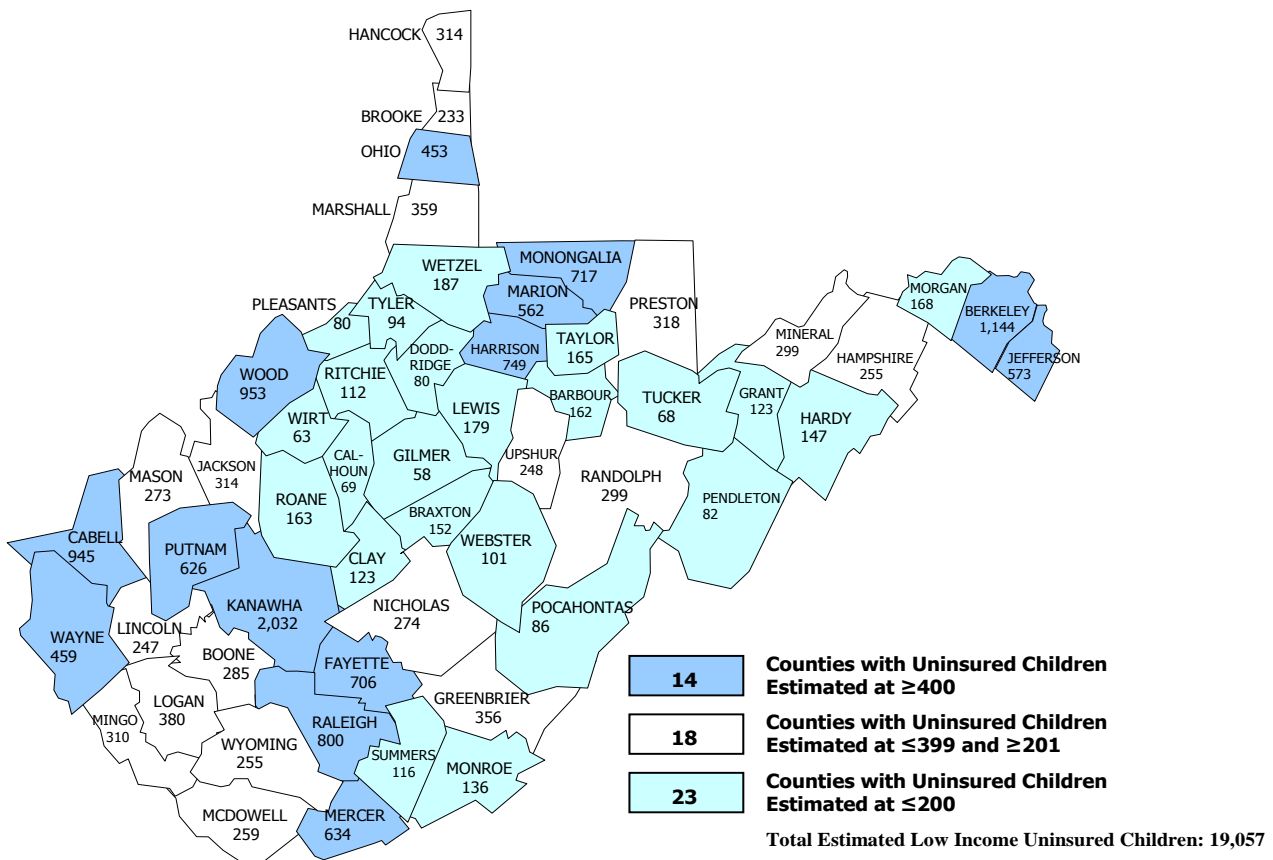
April 2011

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2009	2009
	2005 Est. (0-18 Yrs)	Enrollment Apr-11	Enrollment Apr-11	CHIP/Medicaid Enrollment	% of Population	Est. Uninsured 5%	# Children Uninsured Ranking*
Barbour	3,248	256	1,602	1,858	57.2%	162	38
Berkeley	22,882	1,275	7,850	9,125	39.9%	1,144	2
Boone	5,706	331	2,605	2,936	51.5%	285	24
Braxton	3,044	211	1,586	1,797	59.0%	152	39
Brooke	4,658	288	1,545	1,833	39.4%	233	32
Cabell	18,900	1,051	8,512	9,563	50.6%	945	4
Calhoun	1,389	125	846	971	69.9%	69	52
Clay	2,454	177	1,430	1,607	65.5%	123	43
Doddridge	1,607	137	714	851	52.9%	80	50
Fayette	9,692	803	4,661	5,464	56.4%	485	12
Gilmer	1,154	80	605	685	59.4%	58	55
Grant	2,463	177	996	1,173	47.6%	123	42
Greenbrier	7,110	545	2,932	3,477	48.9%	356	17
Hampshire	5,110	316	2,201	2,517	49.3%	255	28
Hancock	6,270	363	2,480	2,843	45.3%	314	20
Hardy	2,950	166	1,299	1,465	49.7%	147	40
Harrison	14,973	907	5,875	6,782	45.3%	749	6
Jackson	6,277	431	2,887	3,318	52.9%	314	19
Jefferson	11,465	445	3,043	3,488	30.4%	573	10
Kanawha	40,647	2,296	17,069	19,365	47.6%	2,032	1
Lewis	3,577	276	1,828	2,104	58.8%	179	34
Lincoln	4,945	368	2,770	3,138	63.5%	247	31
Logan	7,610	531	3,911	4,442	58.4%	380	15
Marion	11,245	688	4,507	5,195	46.2%	562	11
Marshall	7,176	325	2,848	3,173	44.2%	359	16
Mason	5,461	261	2,783	3,044	55.7%	273	26
McDowell	5,170	314	3,244	3,558	68.8%	259	27
Mercer	12,687	1,143	6,917	8,060	63.5%	634	8
Mineral	5,973	306	2,032	2,338	39.1%	299	22
Mingo	6,204	341	3,186	3,527	56.9%	310	21
Monongalia	14,346	762	4,318	5,080	35.4%	717	7
Monroe	2,728	237	1,041	1,278	46.8%	136	41
Morgan	3,365	268	1,308	1,576	46.8%	168	35
Nicholas	5,478	393	2,700	3,093	56.5%	274	25
Ohio	9,068	454	3,128	3,582	39.5%	453	14
Pendleton	1,632	118	528	646	39.6%	82	49
Pleasants	1,593	105	565	670	42.1%	80	51
Pocahontas	1,717	160	687	847	49.3%	86	48
Preston	6,354	518	2,397	2,915	45.9%	318	18
Putnam	12,522	706	3,552	4,258	34.0%	626	9
Raleigh	15,992	1,229	7,459	8,688	54.3%	800	5
Randolph	5,971	433	2,616	3,049	51.1%	299	23
Ritchie	2,234	148	900	1,048	46.9%	112	45
Roane	3,266	303	1,699	2,002	61.3%	163	37
Summers	2,322	216	1,194	1,410	60.7%	116	44
Taylor	3,307	224	1,368	1,592	48.1%	165	36
Tucker	1,354	120	524	644	47.6%	68	53
Tyler	1,887	150	741	891	47.2%	94	47

WVCHIP Enrollment Report

April 2011

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Apr-11	Total Medicaid Enrollment Apr-11	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,956	395	2,361	2,756	55.6%	248	30
Wayne	9,176	548	4,208	4,756	51.8%	459	13
Webster	2,020	157	1,234	1,391	68.9%	101	46
Wetzel	3,732	218	1,638	1,856	49.7%	187	33
Wirt	1,268	104	593	697	55.0%	63	54
Wood	19,063	1,164	8,635	9,799	51.4%	953	3
Wyoming	5,092	412	2,568	2,980	58.5%	255	29
Totals	382,490	24,475	162,726	187,201	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.