

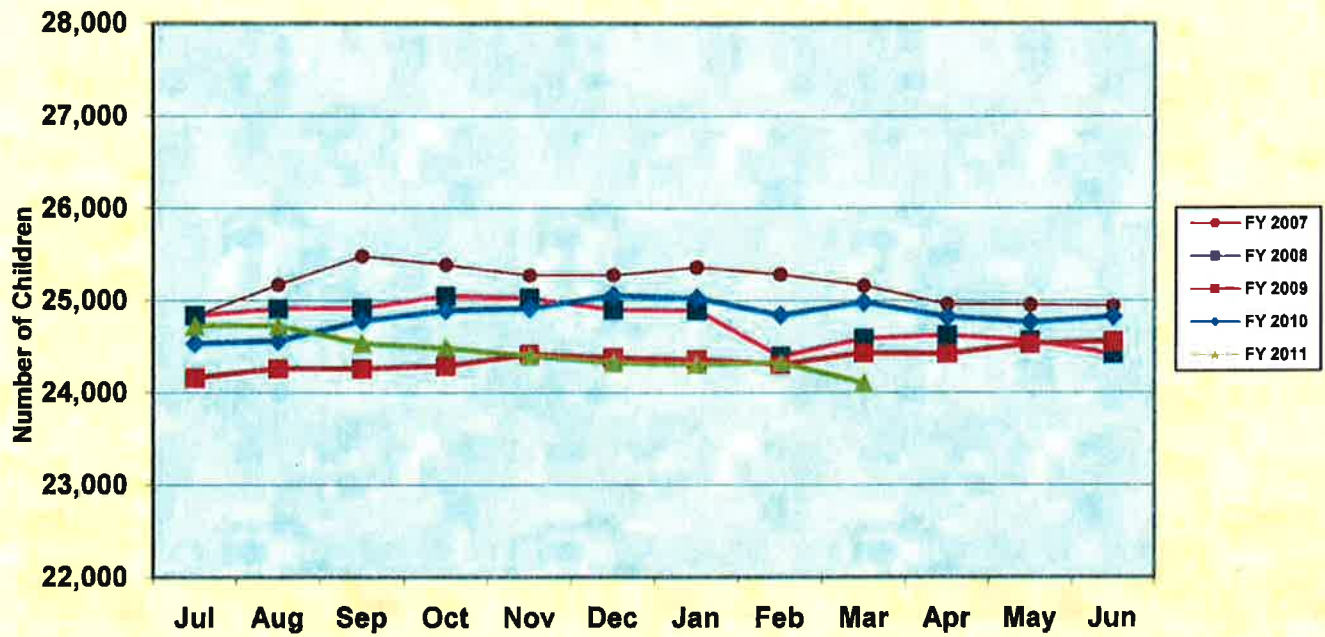


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Joint Committee on Government and Finance Report

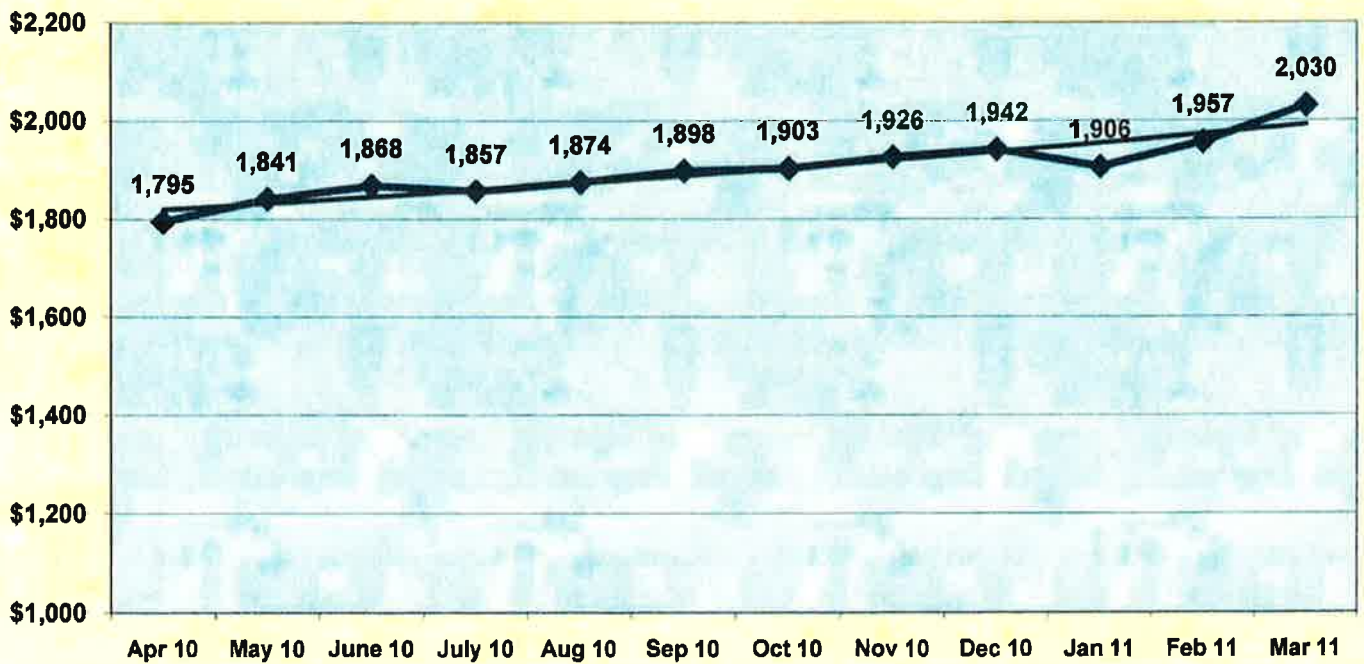
June 2011

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	111,639	93,812	17,827	19%
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	92,061	1,004,448	(912,387)	-91%
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		Year to Date Variance*	Monthly Budgeted Amt	Actual Amt		
		Budgeted Amt	Actual Amt			Mar-11	Feb-11	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

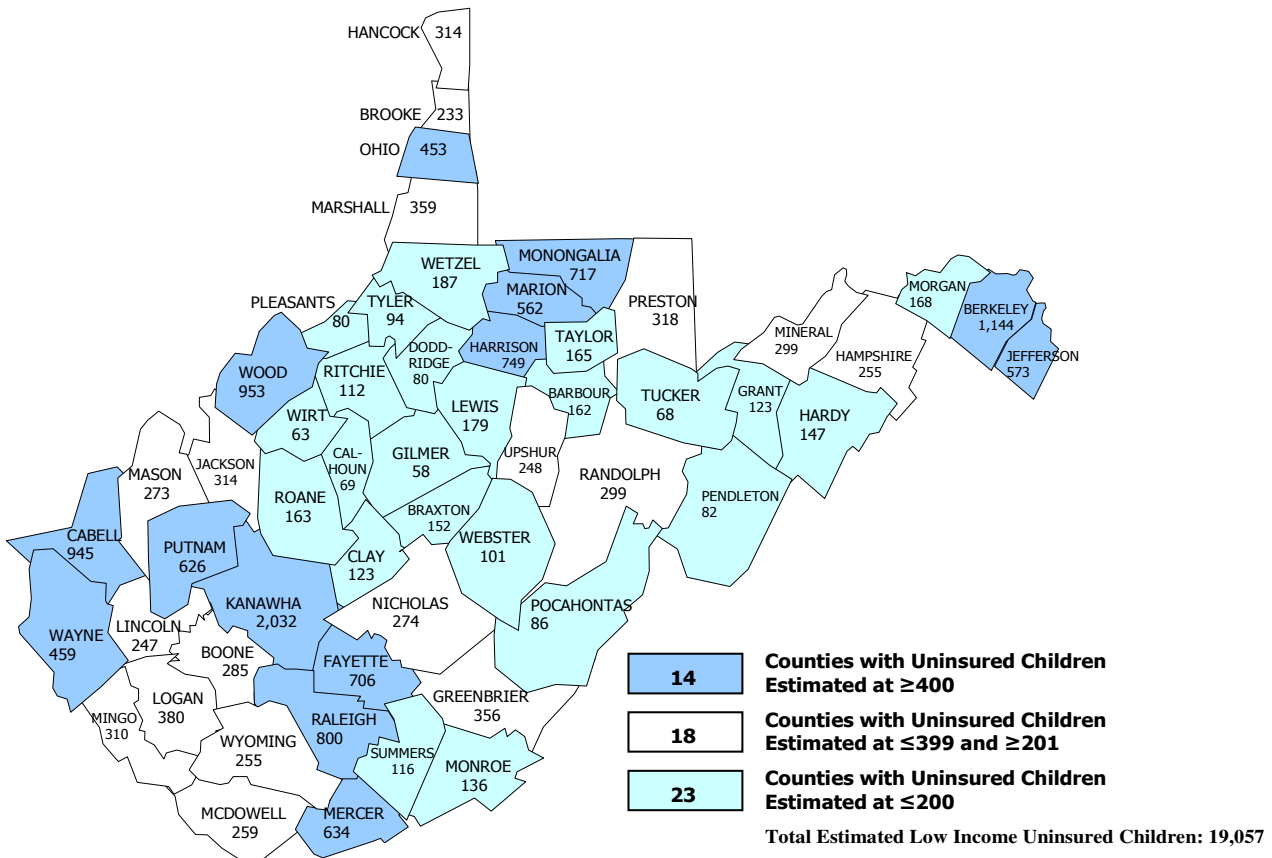
May 2011

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment May-11	Total Medicaid Enrollment May-11	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Barbour	3,248	249	1,572	1,821	56.1%	162	38
Berkeley	22,882	1,253	7,779	9,032	39.5%	1,144	2
Boone	5,706	318	2,626	2,944	51.6%	285	24
Braxton	3,044	216	1,576	1,792	58.9%	152	39
Brooke	4,658	287	1,528	1,815	39.0%	233	32
Cabell	18,900	1,037	8,465	9,502	50.3%	945	4
Calhoun	1,389	118	862	980	70.6%	69	52
Clay	2,454	174	1,412	1,586	64.6%	123	43
Doddridge	1,607	125	694	819	51.0%	80	50
Fayette	9,692	799	4,630	5,429	56.0%	485	12
Gilmer	1,154	81	602	683	59.2%	58	55
Grant	2,463	171	978	1,149	46.7%	123	42
Greenbrier	7,110	558	2,912	3,470	48.8%	356	17
Hampshire	5,110	318	2,219	2,537	49.6%	255	28
Hancock	6,270	360	2,509	2,869	45.8%	314	20
Hardy	2,950	163	1,287	1,450	49.2%	147	40
Harrison	14,973	911	5,776	6,687	44.7%	749	6
Jackson	6,277	448	2,843	3,291	52.4%	314	19
Jefferson	11,465	462	3,041	3,503	30.6%	573	10
Kanawha	40,647	2,286	16,944	19,230	47.3%	2,032	1
Lewis	3,577	277	1,807	2,084	58.3%	179	34
Lincoln	4,945	354	2,729	3,083	62.4%	247	31
Logan	7,610	525	3,856	4,381	57.6%	380	15
Marion	11,245	667	4,422	5,089	45.3%	562	11
Marshall	7,176	333	2,829	3,162	44.1%	359	16
Mason	5,461	268	2,772	3,040	55.7%	273	26
McDowell	5,170	317	3,244	3,561	68.9%	259	27
Mercer	12,687	1,131	6,857	7,988	63.0%	634	8
Mineral	5,973	310	2,023	2,333	39.1%	299	22
Mingo	6,204	345	3,111	3,456	55.7%	310	21
Monongalia	14,346	758	4,320	5,078	35.4%	717	7
Monroe	2,728	231	1,029	1,260	46.2%	136	41
Morgan	3,365	275	1,293	1,568	46.6%	168	35
Nicholas	5,478	381	2,677	3,058	55.8%	274	25
Ohio	9,068	470	3,102	3,572	39.4%	453	14
Pendleton	1,632	122	533	655	40.1%	82	49
Pleasants	1,593	107	563	670	42.1%	80	51
Pocahontas	1,717	162	668	830	48.3%	86	48
Preston	6,354	518	2,357	2,875	45.2%	318	18
Putnam	12,522	705	3,534	4,239	33.9%	626	9
Raleigh	15,992	1,260	7,396	8,656	54.1%	800	5
Randolph	5,971	435	2,589	3,024	50.6%	299	23
Ritchie	2,234	143	883	1,026	45.9%	112	45
Roane	3,266	300	1,688	1,988	60.9%	163	37
Summers	2,322	218	1,197	1,415	60.9%	116	44
Taylor	3,307	217	1,397	1,614	48.8%	165	36
Tucker	1,354	118	509	627	46.3%	68	53
Tyler	1,887	146	731	877	46.5%	94	47

WVCHIP Enrollment Report

May 2011

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment May-11	Total Medicaid Enrollment May-11	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,956	394	2,365	2,759	55.7%	248	30
Wayne	9,176	549	4,126	4,675	50.9%	459	13
Webster	2,020	156	1,186	1,342	66.4%	101	46
Wetzel	3,732	230	1,590	1,820	48.8%	187	33
Wirt	1,268	105	588	693	54.7%	63	54
Wood	19,063	1,151	8,565	9,716	51.0%	953	3
Wyoming	5,092	412	2,551	2,963	58.2%	255	29
Totals	382,490	24,424	161,342	185,766	48.6%	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.