

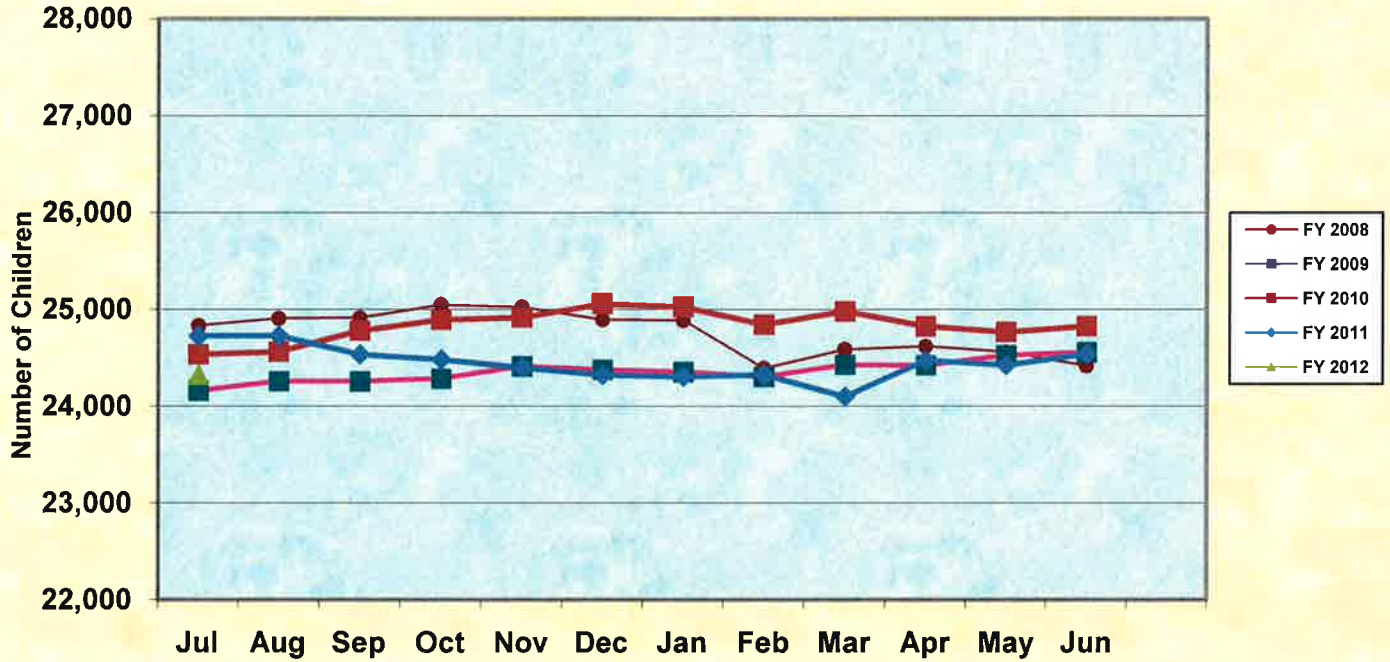


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Joint Committee on Government and Finance Report

September 2011

WV CHIP Enrollment



July 31st Enrollment 24,323

Annualized Health Care Expenditures (Cost per Child)



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

	July 31, 2011	July 31, 2010	Variance	
Assets:				
Cash & Cash Equivalents	\$16,024,750	\$14,506,604	\$1,518,146	10%
Due From Federal Government	\$2,319,084	\$3,185,825	(\$866,741)	-27%
Due From Other Funds	\$843,923	\$714,735	\$129,188	18%
Accrued Interest Receivable	\$40,925	\$17,569	\$23,356	133%
Fixed Assets, at Historical Cost	<u>\$66,595</u>	<u>\$69,738</u>	<u>(\$3,142)</u>	<u>-5%</u>
Total Assets	<u>\$19,295,277</u>	<u>\$18,494,471</u>	<u>\$800,807</u>	<u>4%</u>
Liabilities:				
Due to Other Funds	\$305,726	\$333,600	(\$27,873)	-8%
Deferred Revenue	\$329,225	\$3,011,184	(\$2,681,959)	-89%
Unpaid Insurance Claims Liability	<u>\$4,200,000</u>	<u>\$3,600,000</u>	<u>\$600,000</u>	<u>17%</u>
Total Liabilities	<u>\$4,834,951</u>	<u>\$6,944,783</u>	<u>(\$2,109,832)</u>	<u>-30%</u>
Fund Equity	<u>\$14,460,326</u>	<u>\$11,549,688</u>	<u>\$2,910,639</u>	<u>25%</u>
Total Liabilities and Fund Equity	<u>\$19,295,277</u>	<u>\$18,494,471</u>	<u>\$800,807</u>	<u>4%</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, 2011 and July 31, 2010
(Modified Accrual Basis)

	July 31, 2011	July 31, 2010	Variance	
Revenues				
Federal Grants	2,319,084	3,185,825	(866,741)	-27%
State Appropriations	2,185,103	2,085,126	99,977	5%
Premium Revenues	45,091	34,218	10,873	32%
Investment Income:				
Investment Earnings	40,925	17,569	23,356	133%
Unrealized Gain On Investments*	(6,888)	44,885	(51,774)	100%
Total Investment Income	<u>34,037</u>	<u>62,455</u>	<u>(28,418)</u>	<u>-46%</u>
Total Revenues	<u>4,583,315</u>	<u>5,367,623</u>	<u>(784,308)</u>	<u>-15%</u>
Expenditures:				
Claims:				
Outpatient Services	777,196	1,075,232	(298,036)	-28%
Prescribed Drugs	741,338	666,043	75,295	11%
Physicians & Surgical	638,381	894,821	(256,440)	-29%
Dental	527,887	397,901	129,986	33%
Inpatient Hospital Services	437,986	123,312	314,674	255%
Outpatient Mental Health	99,367	146,913	(47,546)	-32%
Durable & Disposable Med. Equip.	93,198	67,731	25,467	38%
Inpatient Mental Health	69,984	38,480	31,504	82%
Vision	54,004	70,212	(16,208)	-23%
Therapy	42,113	86,230	(44,117)	-51%
Medical Transportation	31,300	29,995	1,305	4%
Other Services	15,190	3,691	11,499	312%
Less: Collections**	<u>(11,651)</u>	<u>(6,718)</u>	<u>(4,933)</u>	<u>73%</u>
Total Claims	<u>3,516,293</u>	<u>3,593,843</u>	<u>(77,550)</u>	<u>-2%</u>
General and Admin Expenses:				
Salaries and Benefits	50,108	49,799	309	1%
Program Administration	150,456	224,770	(74,314)	-33%
Eligibility	22,000	30,062	(8,062)	-27%
Outreach & Health Promotion	36,650	14,494	22,156	153%
Current	<u>46,513</u>	<u>14,474</u>	<u>32,039</u>	<u>221%</u>
Total Administrative	<u>305,727</u>	<u>333,599</u>	<u>(27,872)</u>	<u>-8%</u>
Total Expenditures	<u>3,822,020</u>	<u>3,927,442</u>	<u>(105,422)</u>	<u>-3%</u>
Excess of Revenues				
Over (Under) Expenditures	761,295	1,440,182	(678,886)	-47%
Fund Equity, Beginning	<u>13,699,031</u>	<u>10,109,506</u>	<u>3,589,525</u>	<u>36%</u>
Fund Equity, Ending	<u>14,460,326</u>	<u>11,549,688</u>	<u>2,910,638</u>	<u>25%</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 2012
For the One Month Ended July 31, 2011**

	<u>Budgeted for Year</u>	<u>Year to Date Budgeted Amt</u>	<u>Year to Date Actual Amt</u>	<u>Year to Date Variance*</u>	<u>Monthly Budgeted Amt</u>	<u>Actual Amt Jul-11</u>
Projected Cost	\$54,634,844	\$4,552,904	\$2,412,909	\$2,139,994	\$4,552,904	\$2,412,909
Premiums	680,592	\$56,716	45,091	\$11,625	\$56,716	\$45,091
Subrogation & Rebates	731,381	\$60,948	11,651	49,297	\$60,948	11,651
Net Benefit Cost	53,222,871	\$4,435,239	\$2,356,167	\$2,079,072	\$4,435,239	\$2,356,167
Salaries & Benefits	\$580,500	\$48,375	\$50,108	(\$1,733)	\$48,375	\$50,108
Program Administration	3,116,505	\$259,709	163,620	96,089	\$259,709	163,620
Eligibility	420,000	\$35,000	0	35,000	\$35,000	0
Outreach	300,000	\$25,000	131	24,869	\$25,000	131
Current Expense	160,000	\$13,333	33,871	(20,538)	\$13,333	33,871
Total Admin Cost	\$4,577,005	\$381,417	\$247,730	\$133,687	\$381,417	\$247,730
Total Program Cost	\$57,799,876	\$4,816,656	\$2,603,897	\$2,212,759	\$4,816,656	\$2,603,897
Federal Share 80.83%	46,719,640	3,893,303	\$2,130,769	1,762,534	3,893,303	2,130,769
State Share 19.17%	11,080,236	923,353	\$473,128	450,225	923,353	473,128
Total Program Cost *	\$57,799,876	\$4,816,656	\$2,603,897	\$2,212,759	\$4,816,656	\$2,603,897

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRC Actuary 6/30/2011 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 6/30/11 Final worksheet
Net Paid Program Costs.

2/. Federal Share for FFY 2012 is 80.83%. Federal Share for FFY 2011 (10/1/10 - 9/30/11) is set at 81.27%.

WVCHIP Enrollment Report

ATTACHMENT 1

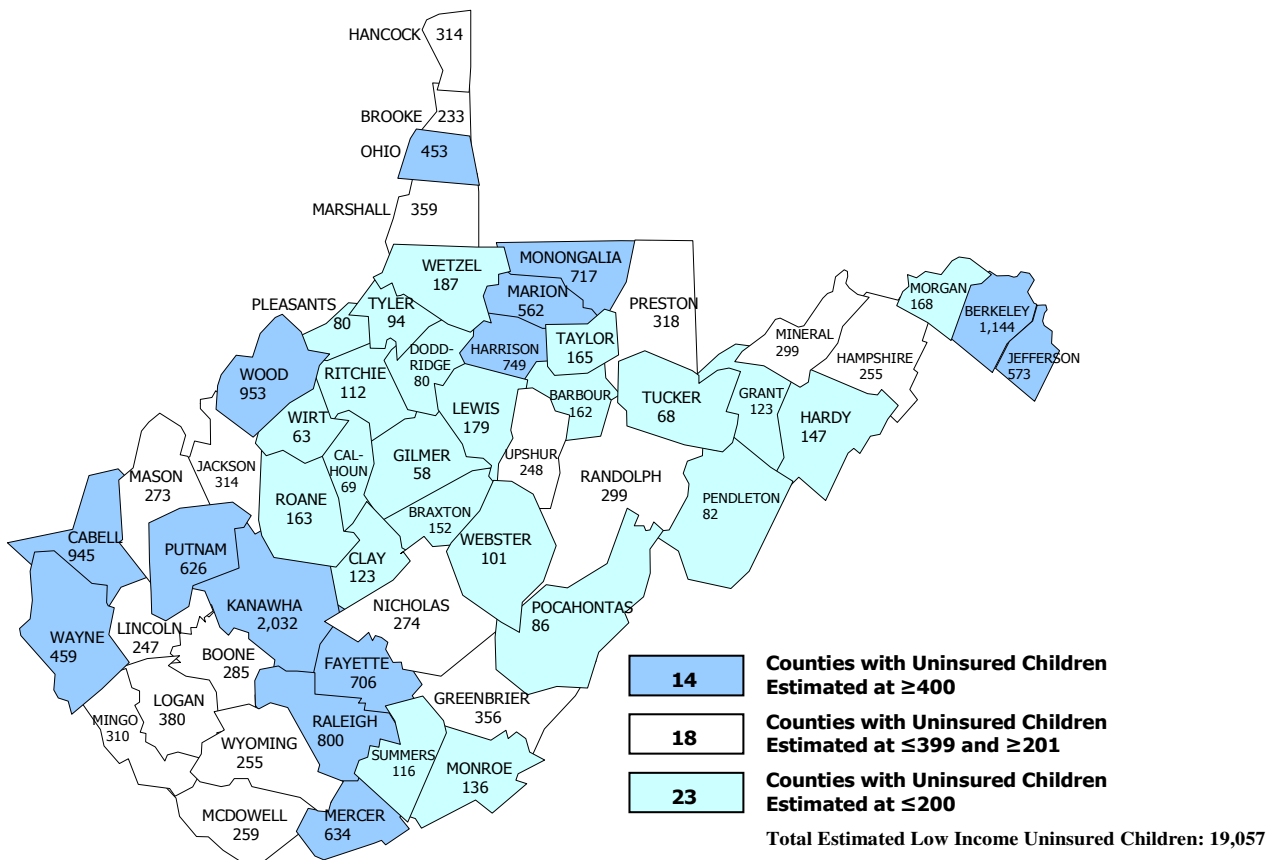
August 2011

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Aug-11	Total Medicaid Enrollment Aug-11	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Barbour	3,248	248	1,519	1,767	54.4%	162	38
Berkeley	22,882	1,242	7,789	9,031	39.5%	1,144	2
Boone	5,706	307	2,509	2,816	49.4%	285	24
Braxton	3,044	216	1,530	1,746	57.4%	152	39
Brooke	4,658	267	1,505	1,772	38.0%	233	32
Cabell	18,900	994	8,438	9,432	49.9%	945	4
Calhoun	1,389	124	833	957	68.9%	69	52
Clay	2,454	168	1,410	1,578	64.3%	123	43
Doddridge	1,607	133	663	796	49.5%	80	50
Fayette	9,692	812	4,512	5,324	54.9%	485	12
Gilmer	1,154	77	595	672	58.2%	58	55
Grant	2,463	180	970	1,150	46.7%	123	42
Greenbrier	7,110	575	2,870	3,445	48.4%	356	17
Hampshire	5,110	326	2,157	2,483	48.6%	255	28
Hancock	6,270	385	2,490	2,875	45.9%	314	20
Hardy	2,950	168	1,220	1,388	47.1%	147	40
Harrison	14,973	942	5,685	6,627	44.3%	749	6
Jackson	6,277	405	2,781	3,186	50.8%	314	19
Jefferson	11,465	487	2,973	3,460	30.2%	573	10
Kanawha	40,647	2,308	16,815	19,123	47.0%	2,032	1
Lewis	3,577	291	1,727	2,018	56.4%	179	34
Lincoln	4,945	357	2,643	3,000	60.7%	247	31
Logan	7,610	514	3,752	4,266	56.1%	380	15
Marion	11,245	662	4,315	4,977	44.3%	562	11
Marshall	7,176	338	2,771	3,109	43.3%	359	16
Mason	5,461	269	2,732	3,001	54.9%	273	26
McDowell	5,170	317	3,108	3,425	66.2%	259	27
Mercer	12,687	1,153	6,606	7,759	61.2%	634	8
Mineral	5,973	321	1,988	2,309	38.7%	299	22
Mingo	6,204	357	3,084	3,441	55.5%	310	21
Monongalia	14,346	784	4,292	5,076	35.4%	717	7
Monroe	2,728	241	985	1,226	44.9%	136	41
Morgan	3,365	263	1,317	1,580	47.0%	168	35
Nicholas	5,478	372	2,577	2,949	53.8%	274	25
Ohio	9,068	485	3,029	3,514	38.8%	453	14
Pendleton	1,632	123	515	638	39.1%	82	49
Pleasants	1,593	113	540	653	41.0%	80	51
Pocahontas	1,717	159	687	846	49.3%	86	48
Preston	6,354	501	2,331	2,832	44.6%	318	18
Putnam	12,522	753	3,425	4,178	33.4%	626	9
Raleigh	15,992	1,273	7,176	8,449	52.8%	800	5
Randolph	5,971	439	2,559	2,998	50.2%	299	23
Ritchie	2,234	153	877	1,030	46.1%	112	45
Roane	3,266	293	1,610	1,903	58.3%	163	37
Summers	2,322	215	1,178	1,393	60.0%	116	44
Taylor	3,307	223	1,346	1,569	47.4%	165	36
Tucker	1,354	123	505	628	46.4%	68	53
Tyler	1,887	126	722	848	44.9%	94	47

WVCHIP Enrollment Report

August 2011

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Aug-11	Total Medicaid Enrollment Aug-11	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,956	399	2,316	2,715	54.8%	248	30
Wayne	9,176	537	4,079	4,616	50.3%	459	13
Webster	2,020	143	1,159	1,302	64.5%	101	46
Wetzel	3,732	233	1,580	1,813	48.6%	187	33
Wirt	1,268	97	592	689	54.4%	63	54
Wood	19,063	1,147	8,384	9,531	50.0%	953	3
Wyoming	5,092	396	2,481	2,877	56.5%	255	29
Totals	382,490	24,534	158,252	182,786	47.8%	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.