

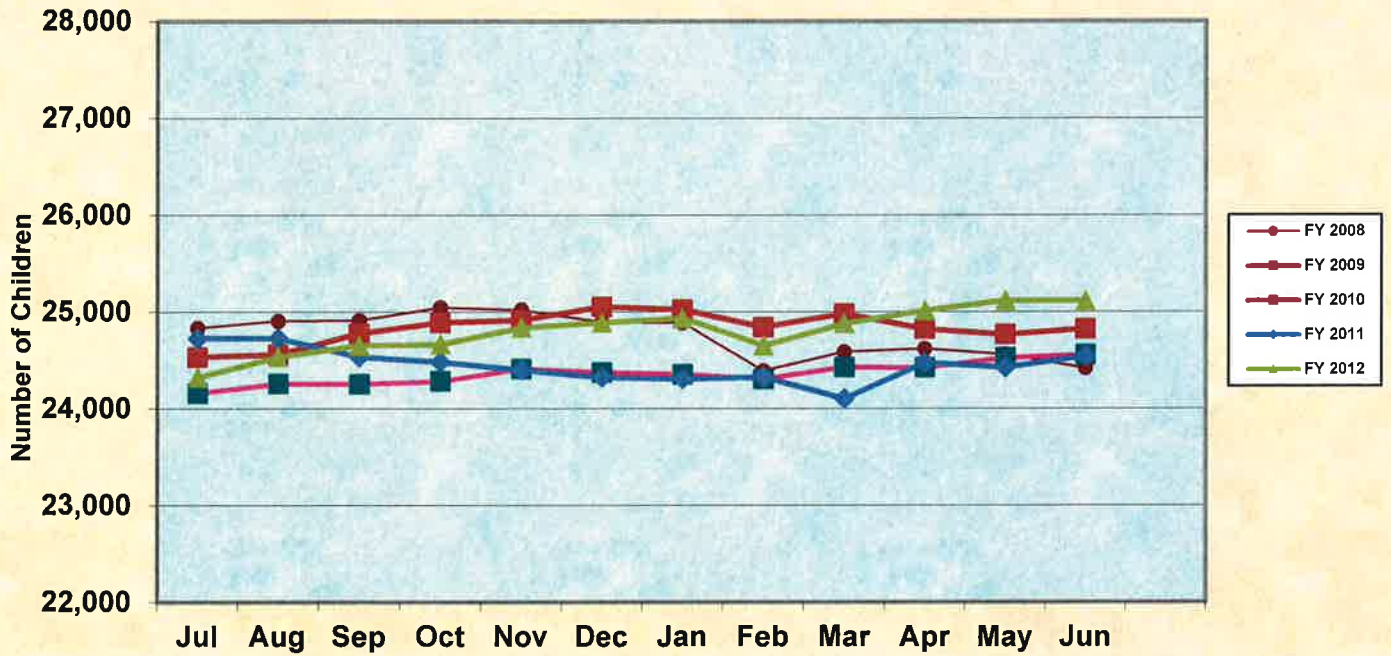


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## **Joint Committee on Government and Finance Report**

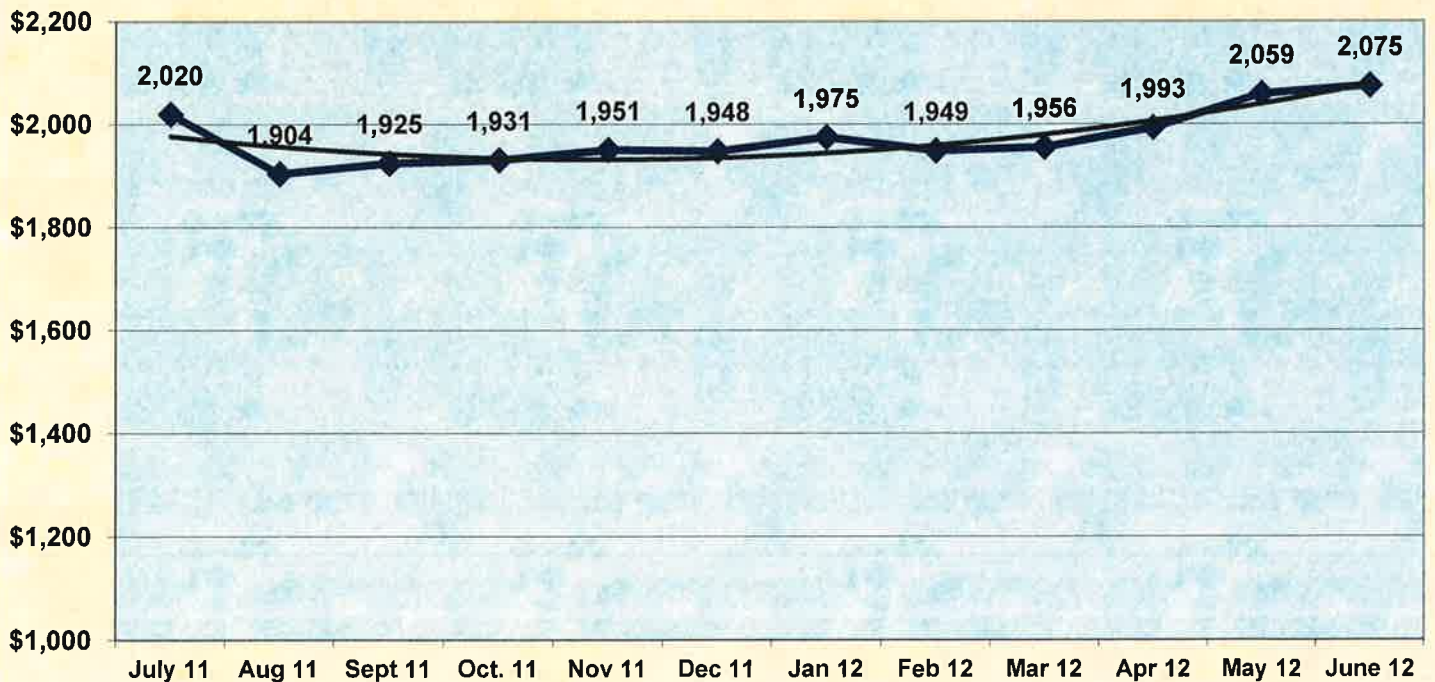
**August 2012**

## WV CHIP Enrollment



June 30th Enrollment 25,114

## Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program**  
**Comparative Balance Sheet**  
**June 2012 and 2011**  
**(Accrual Basis)**

	June 30, 2012	June 30, 2011	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$13,698,457	\$13,672,896	\$25,561	0%
Due From Federal Government	\$5,084,033	\$2,947,830	\$2,136,203	72%
Due From Other Funds	\$998,444	\$550,254	\$448,190	81%
Accrued Interest Receivable	\$10,149	\$10,463	(\$314)	-3%
Fixed Assets, at Historical Cost	<u>\$94,332</u>	<u>\$66,595</u>	<u>\$27,737</u>	<u>42%</u>
<b>Total Assets</b>	<u><b>\$19,885,416</b></u>	<u><b>\$17,248,038</b></u>	<u><b>\$2,637,378</b></u>	<u><b>15%</b></u>
<b>Liabilities:</b>				
Due to Other Funds	\$198,370	\$255,639	(\$57,269)	-22%
Deferred Revenue	\$1,517,072	\$372,074	\$1,144,998	308%
Unpaid Insurance Claims Liability	<u>\$5,010,000</u>	<u>\$2,682,181</u>	<u>\$2,327,819</u>	<u>87%</u>
<b>Total Liabilities</b>	<u><b>\$6,725,441</b></u>	<u><b>\$3,309,894</b></u>	<u><b>\$3,415,547</b></u>	<u><b>103%</b></u>
Fund Equity	<u>\$13,159,975</u>	<u>\$13,938,144</u>	(\$778,169)	-6%
<b>Total Liabilities and Fund Equity</b>	<u><b>\$19,885,416</b></u>	<u><b>\$17,248,038</b></u>	<u><b>\$2,637,378</b></u>	<u><b>15%</b></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 Twelve Months Ending June 30, 2012 and June 30, 2011**  
**(Modified Accrual Basis)**

	June 30, 2012	June 30, 2011	Variance	
<b>Revenues</b>				
Federal Grants	46,548,767	41,607,772	4,940,995	12%
State Appropriations	10,925,514	10,425,628	499,886	5%
Premium Revenues	738,516	473,193	265,323	56%
Investment Income:				
Investment Earnings	<u>128,890</u>	<u>254,498</u>	<u>(125,608)</u>	<u>-49%</u>
<b>Total Revenues</b>	<b><u>58,341,688</u></b>	<b><u>52,761,091</u></b>	<b><u>5,580,597</u></b>	<b><u>11%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	15,094,407	12,301,604	2,792,803	23%
Physicians & Surgical	11,115,244	9,896,684	1,218,560	12%
Prescribed Drugs	10,607,687	9,679,814	927,873	10%
Dental	7,952,133	6,734,483	1,217,650	18%
Inpatient Hospital Services	4,889,774	3,989,797	899,977	23%
Outpatient Mental Health	1,521,072	1,447,905	73,167	5%
Durable & Disposable Med. Equip.	1,392,650	1,188,207	204,443	17%
Inpatient Mental Health	971,773	843,569	128,204	15%
Vision	834,832	798,420	36,412	5%
Therapy	672,927	538,550	134,377	25%
Medical Transportation	484,838	373,914	110,924	30%
Other Services	176,735	184,360	(7,625)	-4%
Less: Collections**	<u>(650,537)</u>	<u>(802,863)</u>	<u>152,326</u>	<u>-19%</u>
Total Claims	<u>55,063,535</u>	<u>47,174,444</u>	<u>7,889,091</u>	<u>17%</u>
General and Admin Expenses:				
Salaries and Benefits	497,454	488,107	9,347	2%
Program Administration	1,872,099	2,350,337	(478,238)	-20%
Eligibility	387,310	400,688	(13,378)	-3%
Outreach & Health Promotion	1,044,839	746,912	297,927	40%
Current	<u>228,851</u>	<u>196,812</u>	<u>32,039</u>	<u>16%</u>
Total Administrative	<u>4,030,553</u>	<u>4,182,856</u>	<u>(152,303)</u>	<u>-4%</u>
<b>Total Expenditures</b>	<b><u>59,094,088</u></b>	<b><u>51,357,300</u></b>	<b><u>7,736,788</u></b>	<b><u>15%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(752,400)</b>	<b>1,403,791</b>	<b>(2,156,191)</b>	<b>-154%</b>
Unrealized Gain(loss) On Investments*	(25,770)	(92,971)	67,201	-72%
<b>Fund Equity, Beginning</b>	<b><u>13,938,145</u></b>	<b><u>12,627,325</u></b>	<b><u>1,310,820</u></b>	<b><u>10%</u></b>
<b>Fund Equity, Ending</b>	<b><u>13,159,975</u></b>	<b><u>13,938,145</u></b>	<b><u>(778,170)</u></b>	<b><u>-6%</u></b>

\* 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 Twelve Months Ended June 30, 2012**

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly Budgeted Amt	Jun-12	Actual Amt May-12	Actual Amt Apr-12
	Year	Budgeted Amt	Actual Amt	Variance*				
Projected Cost	\$54,634,844	\$54,634,844	\$54,685,777	(\$50,933)	\$4,552,904	\$5,177,980	\$5,830,625	\$4,877,097
Premiums	680,592	680,592	\$738,516	\$57,924	\$56,716	66,085	72,360	69,897
Subrogation & Rebates	731,381	731,381	\$650,537	(\$80,844)	\$60,948	145,915	15,486	23,100
Net Benefit Cost	53,222,871	53,222,871	\$53,296,723	(\$73,852)	\$4,435,239	4,965,980	5,742,779	4,784,100
Salaries & Benefits	\$580,500	\$580,500	\$497,451	\$83,049	\$48,375	\$44,719	\$44,074	\$39,610
Program Administration	3,116,505	3,116,505	\$1,889,614	1,226,891	\$259,709	145,698	170,500	125,094
Eligibility	420,000	420,000	\$374,110	45,890	\$35,000	94,706	0	4,313
Outreach & Health Prom.	300,000	300,000	\$1,044,197	(744,197)	\$25,000	11,896	218,001	51,690
Current Expense	160,000	160,000	\$244,590	(\$84,590)	\$13,333	17,014	17,264	16,287
Total Admin Cost	\$4,577,005	\$4,577,005	\$4,049,962	\$527,043	\$381,417	\$314,033	\$449,839	\$236,994
Total Program Cost	\$57,799,876	\$57,799,876	\$57,346,685	\$453,191	\$4,816,656	\$5,280,013	\$6,192,618	\$5,021,094
Federal Share 80.83%	46,719,640	46,719,640	\$46,410,334	309,305	3,893,303	4,267,835	5,005,493	4,058,550
State Share 19.17%	11,080,236	11,080,236	\$10,936,351	143,885	923,353	1,012,179	1,187,125	962,544
Total Program Cost **	\$57,799,876	\$57,799,876	\$57,346,685	\$453,191	\$4,816,656	\$5,280,013	\$6,192,618	\$5,021,094

\* 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

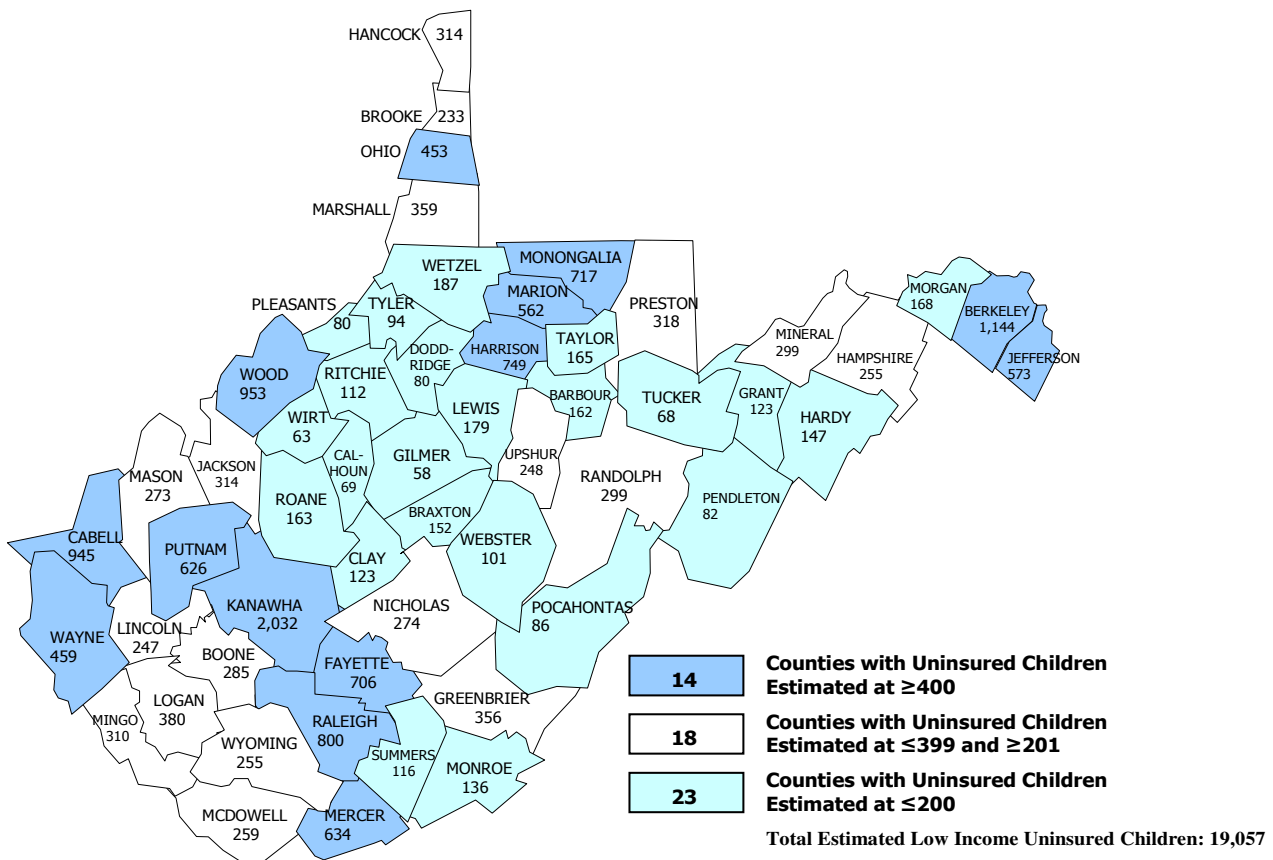
July 2012

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2009	2009
	2010 Est. (0-18 Yrs)	Enrollment Jul-12	Enrollment Jul-12	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 5%	# Children Uninsured Ranking*
Barbour	3,600	283	1,528	1,811	50.3%	180	33
Berkeley	26,251	1,381	8,112	9,493	36.2%	1,313	2
Boone	5,615	304	2,398	2,702	48.1%	281	25
Braxton	3,006	216	1,526	1,742	57.9%	150	40
Brooke	4,573	281	1,479	1,760	38.5%	229	31
Cabell	18,879	1,029	8,306	9,335	49.4%	944	4
Calhoun	1,518	120	758	878	57.8%	76	51
Clay	2,215	190	1,334	1,524	68.8%	111	44
Doddridge	1,673	138	635	773	46.2%	84	48
Fayette	9,438	823	4,356	5,179	54.9%	472	13
Gilmer	1,260	72	556	628	49.8%	63	54
Grant	2,555	205	939	1,144	44.8%	128	42
Greenbrier	7,131	612	2,779	3,391	47.5%	357	16
Hampshire	5,392	319	2,094	2,413	44.8%	270	27
Hancock	6,166	388	2,393	2,781	45.1%	308	20
Hardy	3,015	175	1,176	1,351	44.8%	151	39
Harrison	15,202	929	5,333	6,262	41.2%	760	7
Jackson	6,602	431	2,705	3,136	47.5%	330	18
Jefferson	12,679	488	3,030	3,518	27.7%	634	10
Kanawha	39,771	2,301	16,728	19,029	47.8%	1,989	1
Lewis	3,389	282	1,620	1,902	56.1%	169	37
Lincoln	4,930	314	2,683	2,997	60.8%	247	30
Logan	7,496	519	3,701	4,220	56.3%	375	15
Marion	11,227	692	4,175	4,867	43.4%	561	11
Marshall	6,886	348	2,717	3,065	44.5%	344	17
Mason	5,929	300	2,682	2,982	50.3%	296	21
McDowell	4,423	308	2,972	3,280	74.2%	221	32
Mercer	12,764	1,165	6,725	7,890	61.8%	638	9
Mineral	5,868	312	1,938	2,250	38.3%	293	23
Mingo	5,905	383	2,973	3,356	56.8%	295	22
Monongalia	15,294	799	4,177	4,976	32.5%	765	6
Monroe	2,835	225	1,005	1,230	43.4%	142	41
Morgan	3,596	272	1,286	1,558	43.3%	180	34
Nicholas	5,561	387	2,451	2,838	51.0%	278	26
Ohio	8,444	510	2,996	3,506	41.5%	422	14
Pendleton	1,462	120	513	633	43.3%	73	52
Pleasants	1,551	114	522	636	41.0%	78	50
Pocahontas	1,561	157	694	851	54.5%	78	49
Preston	6,536	489	2,451	2,940	45.0%	327	19
Putnam	13,150	778	3,403	4,181	31.8%	658	8
Raleigh	16,403	1,269	7,168	8,437	51.4%	820	5
Randolph	5,705	489	2,559	3,048	53.4%	285	24
Ritchie	2,205	144	888	1,032	46.8%	110	45
Roane	3,239	315	1,617	1,932	59.6%	162	38
Summers	2,521	210	1,219	1,429	56.7%	126	43
Taylor	3,514	214	1,322	1,536	43.7%	176	35
Tucker	1,371	135	451	586	42.7%	69	53
Tyler	1,924	126	731	857	44.5%	96	47

# WVCHIP Enrollment Report

July 2012

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Jul-12	Total Medicaid Enrollment Jul-12	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,996	387	2,342	2,729	54.6%	250	29
Wayne	9,516	518	3,985	4,503	47.3%	476	12
Webster	1,977	150	1,133	1,283	64.9%	99	46
Wetzel	3,466	230	1,564	1,794	51.8%	173	36
Wirt	1,201	94	665	759	63.2%	60	55
Wood	18,956	1,229	8,157	9,386	49.5%	948	3
Wyoming	5,116	393	2,407	2,800	54.7%	256	28
<b>Totals</b>	<b>387,459</b>	<b>25,062</b>	<b>156,057</b>	<b>181,119</b>	<b>46.7%</b>	<b>19,373</b>	



**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.