

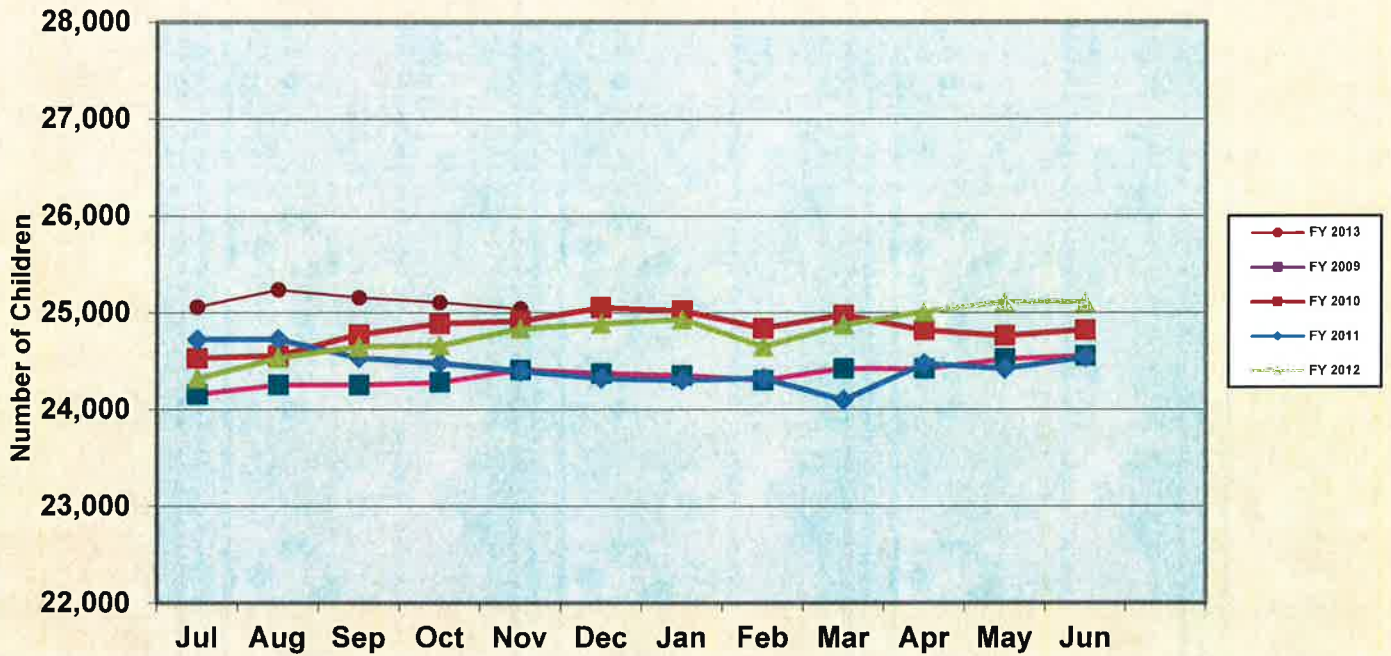


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Joint Committee on Government and Finance Report

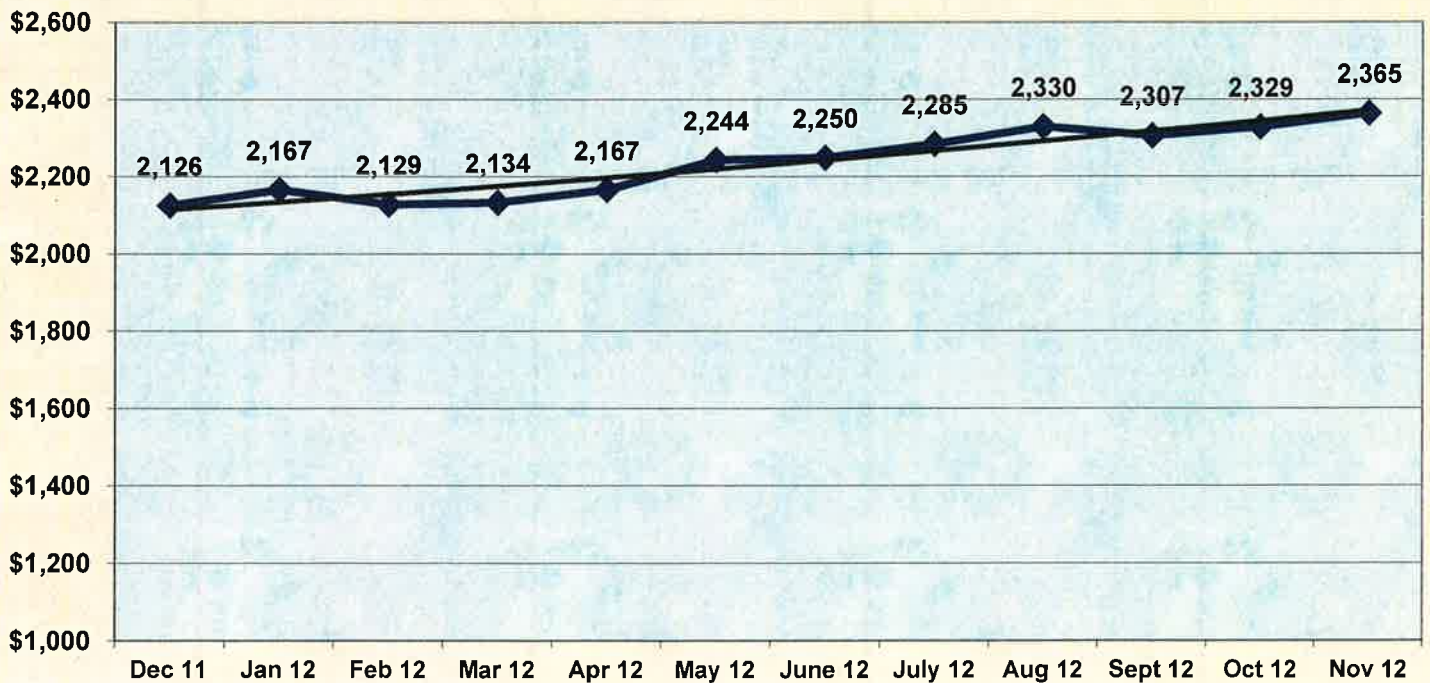
January 2013

WV CHIP Enrollment



November 30th Enrollment 25,041

Annualized Health Care Expenditures (Cost per Child)



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

	November 30, 2012	November 30, 2011	Variance	
Assets:				
Cash & Cash Equivalents	\$14,443,462	\$13,805,555	\$637,907	5%
Due From Federal Government	\$3,997,169	\$4,235,050	(\$237,881)	-6%
Due From Other Funds	\$972,580	\$765,901	\$206,679	27%
Accrued Interest Receivable	\$13,619	\$11,381	\$2,239	20%
Fixed Assets, at Historical Cost	<u>\$95,345</u>	<u>\$89,262</u>	<u>\$6,084</u>	<u>7%</u>
Total Assets	<u>\$19,522,175</u>	<u>\$18,907,149</u>	<u>\$615,027</u>	<u>3%</u>
Liabilities:				
Accounts Payable	\$254,749	\$243,665	\$11,084	5%
Deferred Revenue	\$2,128,845	\$1,592,840	\$536,004	34%
Unpaid Insurance Claims Liability	<u>\$4,715,000</u>	<u>\$3,760,000</u>	<u>\$955,000</u>	<u>25%</u>
Total Liabilities	<u>\$7,098,593</u>	<u>\$5,596,505</u>	<u>\$1,502,088</u>	<u>27%</u>
Fund Equity	<u>\$12,423,582</u>	<u>\$13,310,643</u>	<u>(\$887,061)</u>	<u>-7%</u>
Total Liabilities and Fund Equity	<u>\$19,522,175</u>	<u>\$18,907,149</u>	<u>\$615,027</u>	<u>3%</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 Five Months Ending November 30, 2012 and November 30, 2011
(Modified Accrual Basis)

	November 30, 2012	November 30, 2011	Variance	
Revenues				
Federal Grants	19,899,352	17,112,611	2,786,741	16%
State Appropriations	4,588,743	4,588,716	27	0%
Premium Revenues	352,558	270,570	81,988	30%
Investment Income:				
Investment Earnings	34,925	71,733	(36,808)	-51%
Unrealized Gain(loss) On Investments*	47,718	(62,421)	110,139	-176%
Total Investment Income	<u>82,644</u>	<u>9,312</u>	<u>73,332</u>	<u>787%</u>
Total Revenues	<u>24,923,297</u>	<u>21,981,209</u>	<u>2,942,088</u>	<u>13%</u>
Expenditures:				
Claims:				
Outpatient Services	6,100,015	5,664,767	435,248	8%
Physicians & Surgical	5,984,856	4,307,885	1,676,971	39%
Prescribed Drugs	4,102,255	4,008,748	93,507	2%
Dental	3,601,658	3,278,415	323,243	10%
Inpatient Hospital Services	2,218,876	1,583,219	635,657	40%
Outpatient Mental Health	607,807	547,469	60,338	11%
Durable & Disposable Med. Equip.	527,506	584,373	(56,867)	-10%
Vision	392,188	368,592	23,596	6%
Therapy	313,724	223,060	90,664	41%
Inpatient Mental Health	278,953	307,863	(28,910)	-9%
Medical Transportation	201,295	122,195	79,100	65%
Other Services	57,261	66,730	(9,469)	-14%
Less: Collections**	<u>(170,960)</u>	<u>(15,966)</u>	<u>(154,994)</u>	<u>971%</u>
Total Claims	<u>24,215,434</u>	<u>21,047,350</u>	<u>3,168,084</u>	<u>15%</u>
General and Admin Expenses:				
Salaries and Benefits	235,543	208,693	26,850	13%
Program Administration	846,491	784,418	62,073	8%
Eligibility	165,883	196,329	(30,446)	-16%
Outreach & Health Promotion	317,669	269,113	48,556	18%
Current	<u>65,135</u>	<u>102,808</u>	<u>(37,673)</u>	<u>-37%</u>
Total Administrative	<u>1,630,721</u>	<u>1,561,361</u>	<u>69,360</u>	<u>4%</u>
Total Expenditures	<u>25,846,155</u>	<u>22,608,711</u>	<u>3,237,444</u>	<u>14%</u>
Excess of Revenues				
Over (Under) Expenditures	(922,858)	(627,502)	(295,356)	47%
Fund Equity, Beginning	<u>13,346,439</u>	<u>13,938,145</u>	<u>(591,706)</u>	<u>-4%</u>
Fund Equity, Ending	<u>12,423,582</u>	<u>13,310,643</u>	<u>(887,061)</u>	<u>-7%</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 2013
For the Five Months Ended November 30, 2012**

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly Budgeted Amt	Nov-12	Actual Amt	Actual Amt
	Year	Budgeted Amt	Actual Amt	Variance*			Oct-12	Sep-12
Projected Cost	\$58,620,048	\$24,425,020	\$24,325,647	\$99,373	\$4,885,004	\$5,715,196	\$4,977,063	\$4,785,169
Premiums	1,166,599	486,083	\$352,558	(\$133,524)	97,217	63,861	76,448	65,125
Subrogation & Rebates	<u>575,990</u>	<u>239,996</u>	<u>\$170,960</u>	<u>(69,036)</u>	<u>47,999</u>	<u>7,576</u>	<u>10,482</u>	<u>137,868</u>
Net Benefit Cost	56,877,459	23,698,941	\$23,802,128	(\$103,187)	4,783,787	5,643,759	4,890,133	4,582,176
Salaries & Benefits	\$580,500	\$241,875	\$235,544	\$6,331	\$48,375	\$44,705	\$44,705	\$44,705
Program Administration	4,223,273	1,759,697	\$842,764	916,933	351,939	159,325	171,916	285,056
Eligibility	420,000	175,000	\$108,083	66,917	35,000	2,113	2,465	97,307
Outreach & Health Prom.	1,000,000	416,667	\$317,686	98,981	83,333	47,056	13,404	8,666
Current Expense	<u>250,000</u>	<u>104,167</u>	<u>\$70,267</u>	<u>33,900</u>	<u>20,833</u>	<u>8,860</u>	<u>14,818</u>	<u>7,225</u>
Total Admin Cost	\$6,473,773	\$2,697,405	\$1,574,344	\$1,123,061	\$539,481	\$262,059	\$247,308	\$442,959
Total Program Cost	<u>\$63,351,232</u>	<u>\$26,396,347</u>	<u>\$25,376,472</u>	<u>\$1,019,874</u>	<u>\$5,323,269</u>	<u>\$5,905,818</u>	<u>\$5,137,441</u>	<u>\$5,025,135</u>
Federal Share 80.43%	51,206,801	21,230,582	\$20,467,629	762,952	4,302,798	4,750,049	4,132,044	4,061,816
State Share 19.57%	<u>12,144,431</u>	<u>5,165,765</u>	<u>\$4,908,843</u>	<u>256,922</u>	<u>1,020,471</u>	<u>1,155,769</u>	<u>1,005,397</u>	<u>963,318</u>
Total Program Cost	** <u>\$63,351,232</u>	<u>\$26,396,347</u>	<u>\$25,376,472</u>	<u>\$1,019,874</u>	<u>\$5,323,269</u>	<u>\$5,905,818</u>	<u>\$5,137,441</u>	<u>\$5,025,135</u>

* Positive percentages indicate favorable variances
** Budgeted Year Based on CCRC Actuary 6/30/2012 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 6/30/12 Final worksheet
Net Paid Program Costs.

2/. Federal Share for FFY 2012 is 80.83%. Federal Share for FFY 2013 (10/1/12 - 9/30/13) is set at 80.43%.

WVCHIP Enrollment Report

ATTACHMENT 1

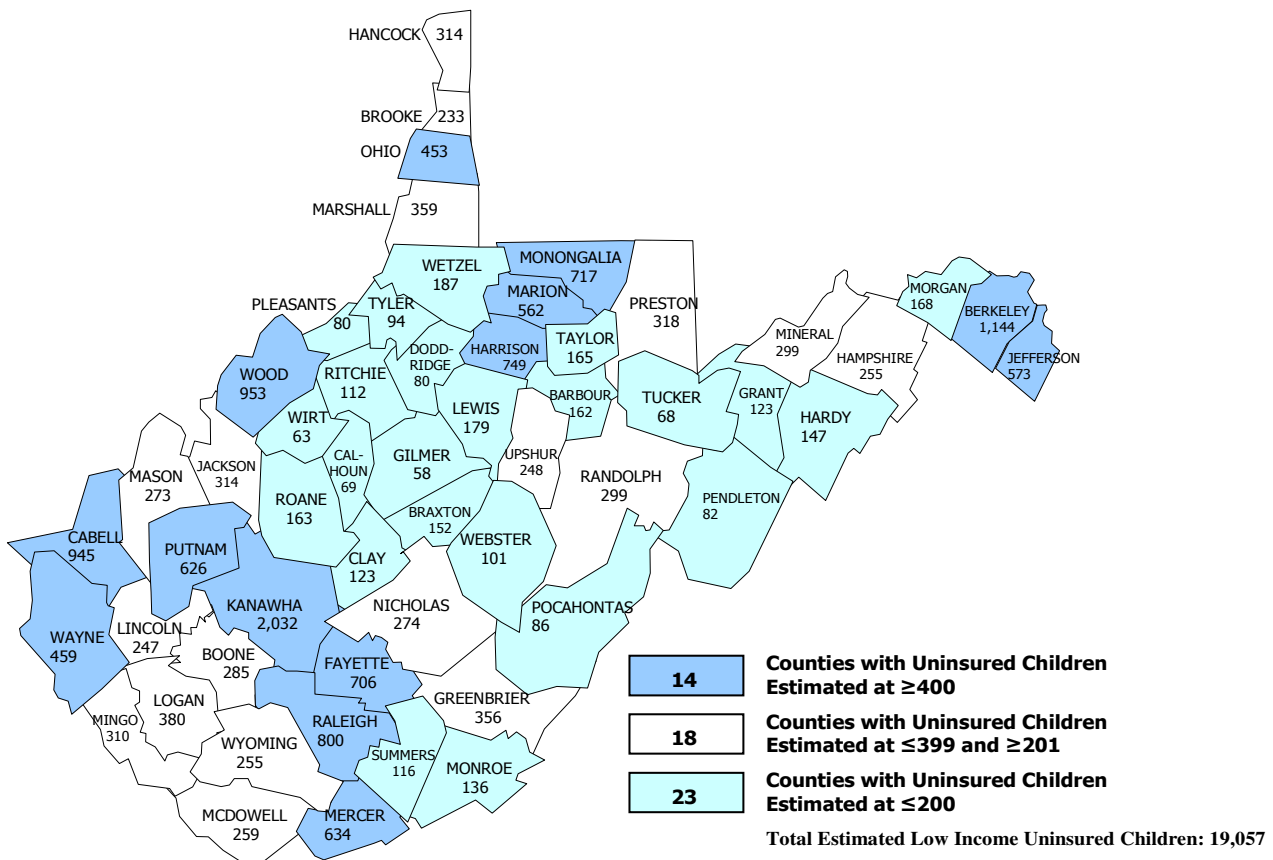
December 2012

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Dec-12	Enrollment Nov-12	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	285	1,538	1,823	50.6%	108	33
Berkeley	26,251	1,430	8,329	9,759	37.2%	788	2
Boone	5,615	294	2,545	2,839	50.6%	168	25
Braxton	3,006	218	1,479	1,697	56.4%	90	40
Brooke	4,573	279	1,501	1,780	38.9%	137	31
Cabell	18,879	1,024	8,514	9,538	50.5%	566	4
Calhoun	1,518	124	747	871	57.4%	46	51
Clay	2,215	196	1,393	1,589	71.7%	66	44
Doddridge	1,673	139	664	803	48.0%	50	48
Fayette	9,438	772	4,455	5,227	55.4%	283	13
Gilmer	1,260	66	537	603	47.8%	38	54
Grant	2,555	200	910	1,110	43.5%	77	42
Greenbrier	7,131	635	2,888	3,523	49.4%	214	16
Hampshire	5,392	280	2,040	2,320	43.0%	162	27
Hancock	6,166	381	2,440	2,821	45.8%	185	20
Hardy	3,015	206	1,241	1,447	48.0%	90	39
Harrison	15,202	954	5,552	6,506	42.8%	456	7
Jackson	6,602	432	2,726	3,158	47.8%	198	18
Jefferson	12,679	543	3,079	3,622	28.6%	380	10
Kanawha	39,771	2,305	17,088	19,393	48.8%	1,193	1
Lewis	3,389	281	1,663	1,944	57.4%	102	37
Lincoln	4,930	334	2,752	3,086	62.6%	148	30
Logan	7,496	491	3,840	4,331	57.8%	225	15
Marion	11,227	704	4,276	4,980	44.4%	337	11
Marshall	6,886	356	2,710	3,066	44.5%	207	17
Mason	5,929	296	2,752	3,048	51.4%	178	21
McDowell	4,423	294	3,115	3,409	77.1%	133	32
Mercer	12,764	1,124	6,852	7,976	62.5%	383	9
Mineral	5,868	293	1,989	2,282	38.9%	176	23
Mingo	5,905	391	3,072	3,463	58.6%	177	22
Monongalia	15,294	817	4,315	5,132	33.6%	459	6
Monroe	2,835	225	1,026	1,251	44.1%	85	41
Morgan	3,596	255	1,394	1,649	45.9%	108	34
Nicholas	5,561	425	2,556	2,981	53.6%	167	26
Ohio	8,444	485	3,075	3,560	42.2%	253	14
Pendleton	1,462	116	513	629	43.0%	44	52
Pleasants	1,551	121	550	671	43.3%	47	50
Pocahontas	1,561	145	712	857	54.9%	47	49
Preston	6,536	495	2,433	2,928	44.8%	196	19
Putnam	13,150	771	3,433	4,204	32.0%	395	8
Raleigh	16,403	1,294	7,508	8,802	53.7%	492	5
Randolph	5,705	498	2,570	3,068	53.8%	171	24
Ritchie	2,205	143	931	1,074	48.7%	66	45
Roane	3,239	306	1,687	1,993	61.5%	97	38
Summers	2,521	205	1,228	1,433	56.8%	76	43
Taylor	3,514	237	1,313	1,550	44.1%	105	35
Tucker	1,371	133	465	598	43.6%	41	53
Tyler	1,924	125	765	890	46.2%	58	47

WVCHIP Enrollment Report

December 2012

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Dec-12	Total Medicaid Enrollment Nov-12	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2010	2010
						Est. Uninsured 3%	# Children Uninsured Ranking*
Upshur	4,996	384	2,314	2,698	54.0%	150	29
Wayne	9,516	512	4,207	4,719	49.6%	285	12
Webster	1,977	156	1,175	1,331	67.3%	59	46
Wetzel	3,466	239	1,542	1,781	51.4%	104	36
Wirt	1,201	89	690	779	64.9%	36	55
Wood	18,956	1,164	8,304	9,468	49.9%	569	3
Wyoming	5,116	368	2,498	2,866	56.0%	153	28
Totals	387,459	25,035	159,891	184,926	47.7%	11,624	



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.