

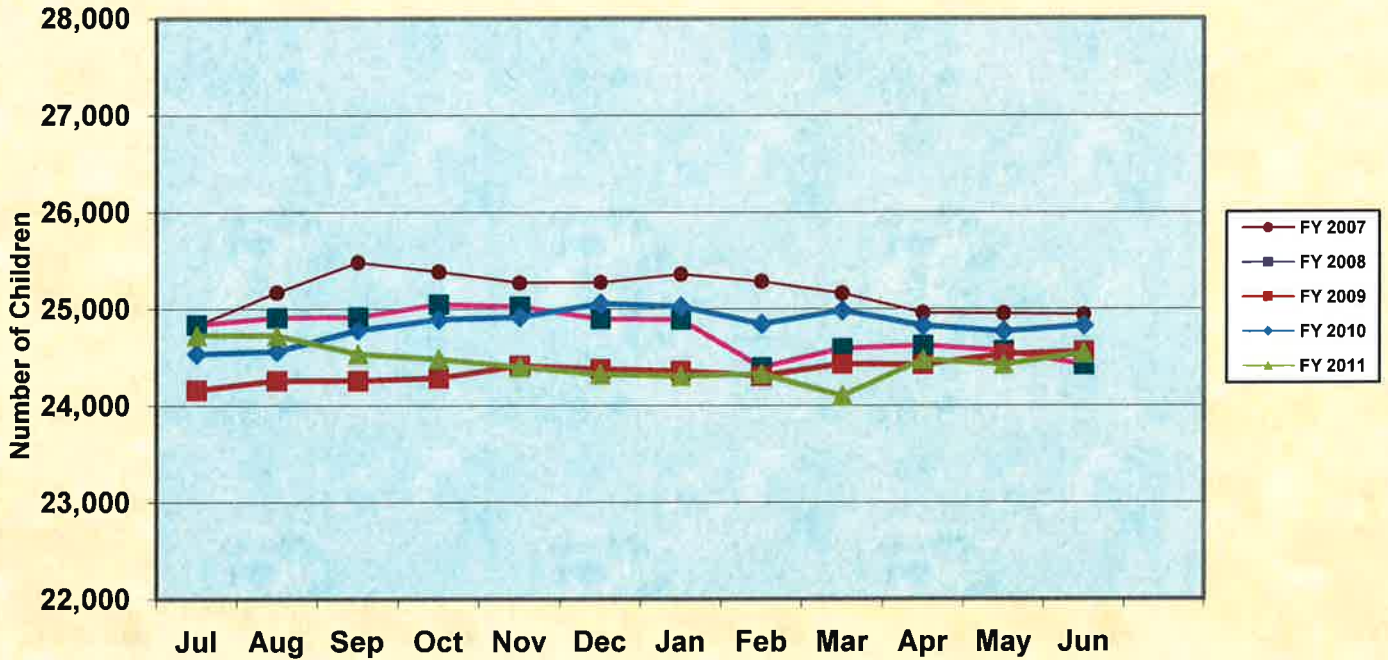


West Virginia Children's Health Insurance Program  
2 Hale Street  
Suite 101  
Charleston, WV 25301  
304-558-2732 voice / 304-558-2741 fax  
Helpline 877-982-2447  
[www.chip.wv.gov](http://www.chip.wv.gov)

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

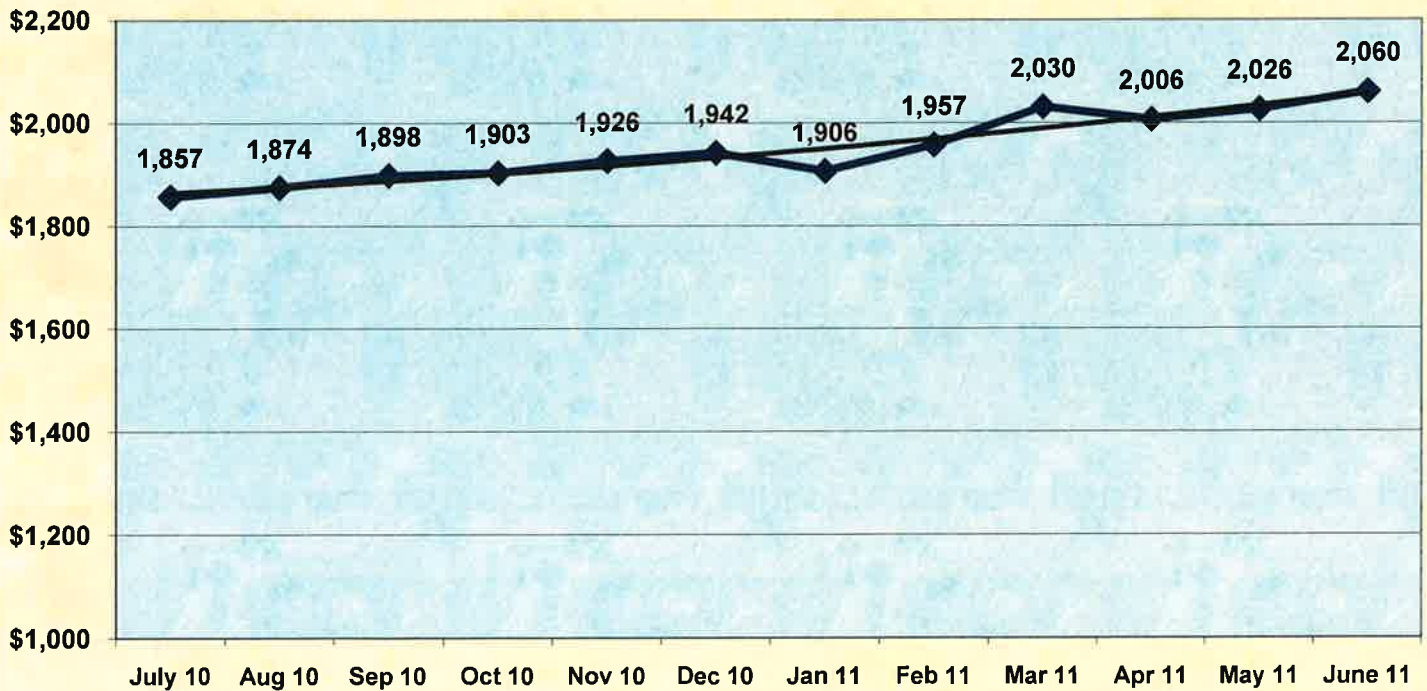
**August 2011**

## WV CHIP Enrollment



June 30th Enrollment 24,540

## Annualized Health Care Expenditures (Cost per Child)



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

	June 30, 2011	June 30, 2010	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$13,672,896	\$12,330,346	\$1,342,550	11%
Due From Federal Government	\$4,230,124	\$3,686,029	\$544,095	15%
Due From Other Funds	\$845,779	\$668,625	\$177,154	26%
Accrued Interest Receivable	\$10,463	\$18,060	(\$7,597)	-42%
Fixed Assets, at Historical Cost	<u>\$66,595</u>	<u>\$69,738</u>	<u>(\$3,143)</u>	<u>-5%</u>
<b>Total Assets</b>	<b><u>\$18,825,858</u></b>	<b><u>\$16,772,798</u></b>	<b><u>\$2,053,060</u></b>	<b><u>12%</u></b>
<b>Liabilities:</b>				
Due to Other Funds	\$255,639	\$355,530	(\$99,891)	-28%
Deferred Revenue	\$363,055	\$465,645	(\$102,590)	-22%
Unpaid Insurance Claims Liability	<u>\$4,260,000</u>	<u>\$3,324,298</u>	<u>\$935,702</u>	<u>28%</u>
<b>Total Liabilities</b>	<b><u>\$4,878,694</u></b>	<b><u>\$4,145,473</u></b>	<b><u>\$733,221</u></b>	<b><u>18%</u></b>
<b>Fund Equity</b>	<b><u>\$13,947,164</u></b>	<b><u>\$12,627,325</u></b>	<b><u>\$1,319,839</u></b>	<b><u>10%</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$18,825,858</u></b>	<b><u>\$16,772,798</u></b>	<b><u>\$2,053,060</u></b>	<b><u>12%</u></b>

## 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, 2011 and June 30, 2010**  
**(Modified Accrual Basis)**

	June 30, 2011	June 30, 2010	Variance	
<b>Revenues</b>				
Federal Grants	42,892,150	38,493,281	4,398,869	11%
State Appropriations	10,425,628	10,599,637	(174,009)	-2%
Premium Revenues	473,193	344,894	128,299	37%
Investment Income:				
Investment Earnings	254,498	143,476	111,022	77%
Unrealized Gain On Investments*	155,163	129,375	25,788	20%
Total Investment Income	<u>409,661</u>	<u>272,851</u>	<u>136,810</u>	<u>50%</u>
<b>Total Revenues</b>	<b><u>54,200,632</u></b>	<b><u>49,710,663</u></b>	<b><u>4,489,969</u></b>	<b><u>9%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	12,843,985	12,140,132	703,853	6%
Physicians & Surgical	10,332,648	9,652,122	680,526	7%
Prescribed Drugs	9,770,272	8,766,472	1,003,800	11%
Dental	6,833,937	5,114,170	1,719,767	34%
Inpatient Hospital Services	4,163,905	3,427,734	736,171	21%
Outpatient Mental Health	1,511,304	1,315,472	195,832	15%
Durable & Disposable Med. Equip.	1,240,650	1,205,763	34,887	3%
Inpatient Mental Health	880,540	779,170	101,370	13%
Vision	833,361	710,974	122,387	17%
Therapy	562,121	489,443	72,678	15%
Medical Transportation	390,185	311,294	78,891	25%
Other Services	192,220	109,820	82,400	75%
Less: Collections**	<u>(857,191)</u>	<u>(606,211)</u>	<u>(250,980)</u>	<u>41%</u>
Total Claims	<u>48,697,937</u>	<u>43,416,355</u>	<u>5,281,582</u>	<u>12%</u>
General and Admin Expenses:				
Salaries and Benefits	488,107	493,312	(5,205)	-1%
Program Administration	2,350,337	2,461,031	(110,694)	-4%
Eligibility	400,688	406,420	(5,732)	-1%
Outreach & Health Promotion	746,912	288,303	458,609	159%
Current	<u>196,812</u>	<u>127,423</u>	<u>69,389</u>	<u>54%</u>
Total Administrative	<u>4,182,856</u>	<u>3,776,489</u>	<u>406,367</u>	<u>11%</u>
<b>Total Expenditures</b>	<b><u>52,880,793</u></b>	<b><u>47,192,844</u></b>	<b><u>5,687,949</u></b>	<b><u>12%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>1,319,839</b>	<b>2,517,819</b>	<b>(1,197,980)</b>	<b>-48%</b>
<b>Fund Equity, Beginning</b>	<b><u>12,627,325</u></b>	<b><u>10,109,506</u></b>	<b><u>2,517,819</u></b>	<b><u>25%</u></b>
<b>Fund Equity, Ending</b>	<b><u>13,947,164</u></b>	<b><u>12,627,325</u></b>	<b><u>1,319,839</u></b>	<b><u>10%</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 2011  
For the Twelve Months Ended June 30, 2011**

	Budgeted for Year	Year to Date		Year to Date Variance*	Monthly Budgeted Amt	Actual Amt		
		Budgeted Amt	Actual Amt			Jun-11	May-11	Apr-11
Projected Cost	\$48,263,300	\$48,263,300	\$49,267,425	(\$1,004,125)	\$4,021,942	\$4,499,940	\$4,259,846	\$3,946,567
Premiums	350,000	\$350,000	473,193	(\$123,193)	\$29,167	42,774	45,101	37,046
Subrogation & Rebates	543,140	\$543,140	913,939	(370,799)	45,262	206,892	20,256	54,182
Net Benefit Cost	47,370,160	47,370,160	\$47,880,293	(\$510,133)	\$3,947,513	4,250,274	4,194,490	3,855,339
Salaries & Benefits	\$580,500	\$580,500	\$488,106	\$92,394	\$47,675	\$38,355	\$38,792	\$41,956
Program Administration	3,346,959	\$3,346,959	2,445,738	901,221	252,913	189,602	16,338	160,039
Eligibility	420,000	\$420,000	425,678	(5,678)	35,000	110,219	0	0
Outreach	300,000	\$300,000	748,688	(448,688)	25,000	199,603	2,426	221,857
Current Expense	160,000	\$160,000	174,538	(14,538)	13,333	26,034	11,194	25,477
Total Admin Cost	\$4,807,459	\$4,807,459	\$4,282,748	\$524,711	\$373,922	\$563,813	\$68,750	\$449,329
Total Program Cost	\$52,177,619	\$52,177,619	\$52,163,041	\$14,578	\$4,321,435	\$4,814,087	\$4,263,240	\$4,304,668
Federal Share 81.27%	42,216,962	\$42,216,962	\$42,531,719	(314,757)	3,536,230	3,939,368	3,488,609	3,522,509
State Share 18.73%	9,960,657	\$9,960,657	\$9,631,322	329,335	785,205	874,720	774,631	782,158
Total Program Cost **	\$52,177,619	\$52,177,619	\$52,163,041	\$14,578	\$4,321,435	\$4,814,087	\$4,263,240	\$4,304,668

\* 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 Scenario 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

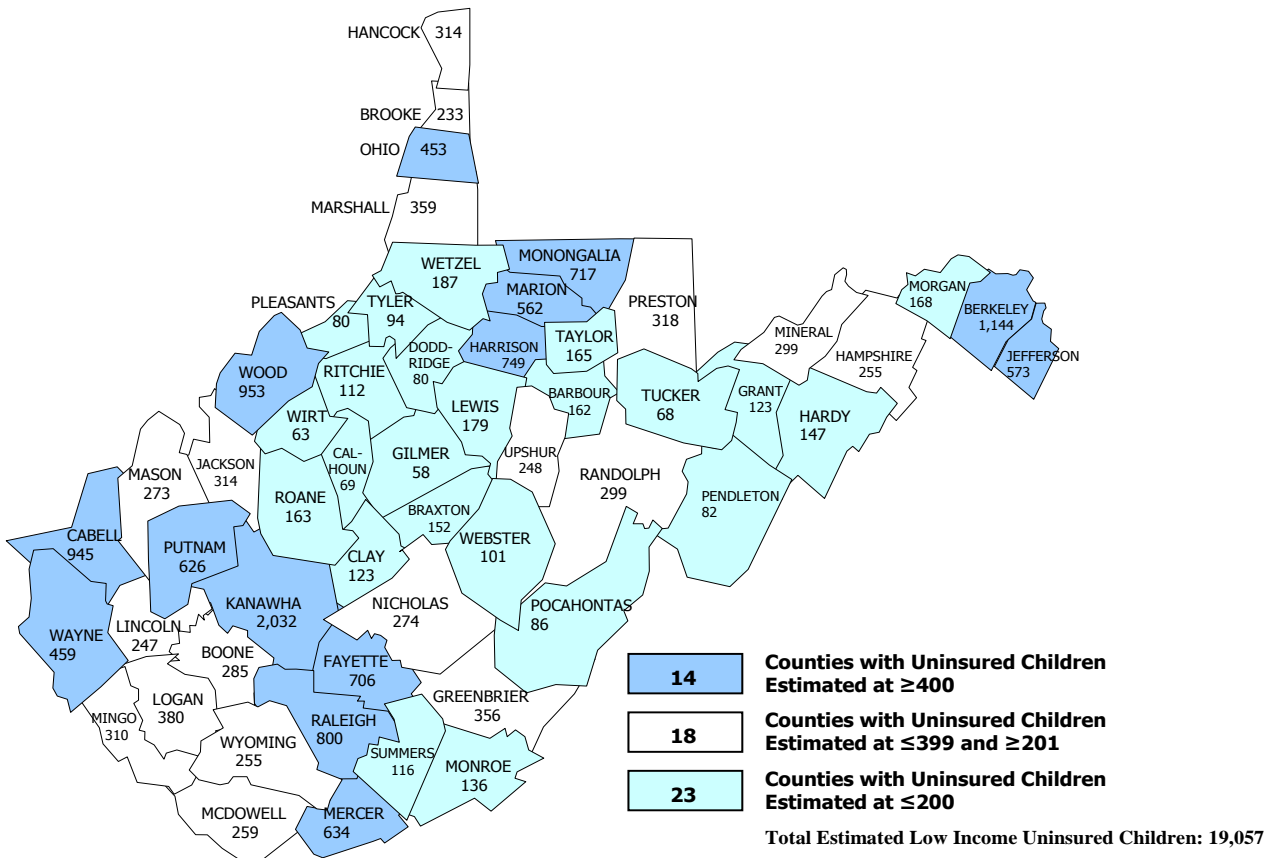
June 2011

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2009	2009
	2005 Est. (0-18 Yrs)	Enrollment Jun-11	Enrollment Jun-11	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 5%	# Children Uninsured Ranking*
Barbour	3,248	251	1,574	1,825	56.2%	162	38
Berkeley	22,882	1,260	7,840	9,100	39.8%	1,144	2
Boone	5,706	313	2,623	2,936	51.5%	285	24
Braxton	3,044	216	1,574	1,790	58.8%	152	39
Brooke	4,658	282	1,512	1,794	38.5%	233	32
Cabell	18,900	1,006	8,440	9,446	50.0%	945	4
Calhoun	1,389	117	851	968	69.7%	69	52
Clay	2,454	175	1,424	1,599	65.1%	123	43
Doddridge	1,607	132	695	827	51.5%	80	50
Fayette	9,692	804	4,608	5,412	55.8%	485	12
Gilmer	1,154	81	592	673	58.3%	58	55
Grant	2,463	167	993	1,160	47.1%	123	42
Greenbrier	7,110	572	2,918	3,490	49.1%	356	17
Hampshire	5,110	314	2,192	2,506	49.0%	255	28
Hancock	6,270	377	2,475	2,852	45.5%	314	20
Hardy	2,950	165	1,262	1,427	48.4%	147	40
Harrison	14,973	929	5,825	6,754	45.1%	749	6
Jackson	6,277	433	2,866	3,299	52.6%	314	19
Jefferson	11,465	470	3,079	3,549	31.0%	573	10
Kanawha	40,647	2,319	17,019	19,338	47.6%	2,032	1
Lewis	3,577	279	1,811	2,090	58.4%	179	34
Lincoln	4,945	360	2,694	3,054	61.8%	247	31
Logan	7,610	525	3,835	4,360	57.3%	380	15
Marion	11,245	682	4,443	5,125	45.6%	562	11
Marshall	7,176	327	2,833	3,160	44.0%	359	16
Mason	5,461	273	2,751	3,024	55.4%	273	26
McDowell	5,170	328	3,162	3,490	67.5%	259	27
Mercer	12,687	1,152	6,833	7,985	62.9%	634	8
Mineral	5,973	313	2,010	2,323	38.9%	299	22
Mingo	6,204	352	3,115	3,467	55.9%	310	21
Monongalia	14,346	769	4,295	5,064	35.3%	717	7
Monroe	2,728	235	1,022	1,257	46.1%	136	41
Morgan	3,365	268	1,320	1,588	47.2%	168	35
Nicholas	5,478	376	2,669	3,045	55.6%	274	25
Ohio	9,068	471	3,074	3,545	39.1%	453	14
Pendleton	1,632	118	531	649	39.8%	82	49
Pleasants	1,593	106	559	665	41.7%	80	51
Pocahontas	1,717	158	688	846	49.3%	86	48
Preston	6,354	518	2,355	2,873	45.2%	318	18
Putnam	12,522	721	3,491	4,212	33.6%	626	9
Raleigh	15,992	1,277	7,380	8,657	54.1%	800	5
Randolph	5,971	449	2,582	3,031	50.8%	299	23
Ritchie	2,234	150	905	1,055	47.2%	112	45
Roane	3,266	300	1,670	1,970	60.3%	163	37
Summers	2,322	213	1,205	1,418	61.1%	116	44
Taylor	3,307	226	1,378	1,604	48.5%	165	36
Tucker	1,354	119	517	636	47.0%	68	53
Tyler	1,887	132	733	865	45.8%	94	47

# WVCHIP Enrollment Report

June 2011

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-11	Total Medicaid Enrollment Jun-11	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,956	388	2,308	2,696	54.4%	248	30
Wayne	9,176	544	4,122	4,666	50.9%	459	13
Webster	2,020	156	1,188	1,344	66.5%	101	46
Wetzel	3,732	229	1,592	1,821	48.8%	187	33
Wirt	1,268	103	589	692	54.6%	63	54
Wood	19,063	1,148	8,544	9,692	50.8%	953	3
Wyoming	5,092	392	2,558	2,950	57.9%	255	29
<b>Totals</b>	<b>382,490</b>	<b>24,540</b>	<b>161,124</b>	<b>185,664</b>	<b>48.5%</b>	<b>19,125</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.