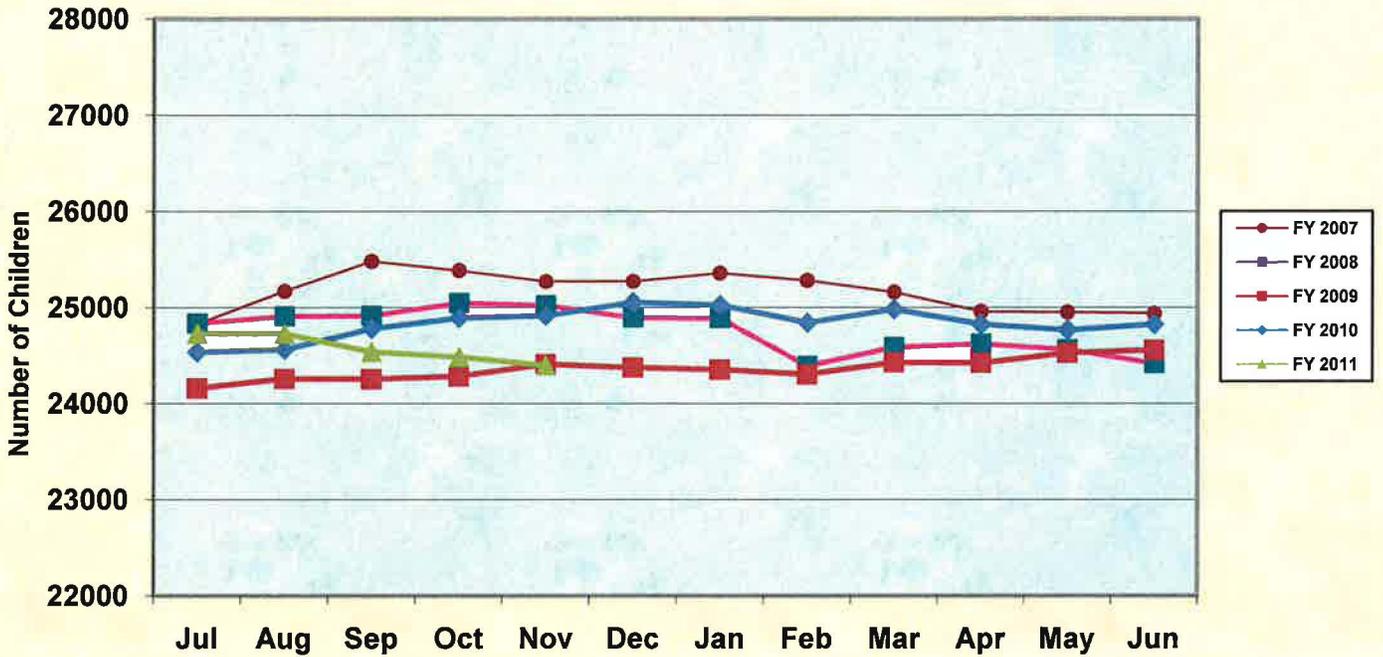


**West Virginia  
Children's Health Insurance Program  
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# **Joint Committee on Government and Finance Report**

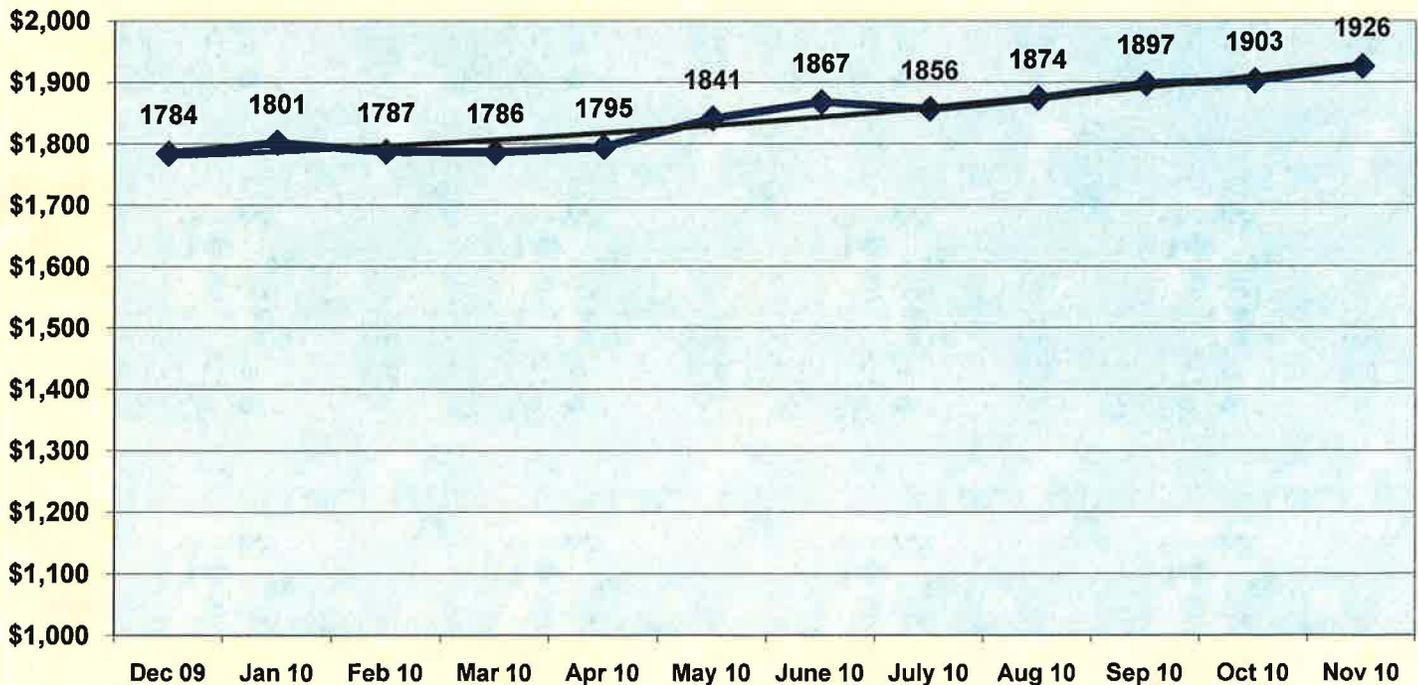
**January 2011**

## WV CHIP Enrollment



November 30th Enrollment 24,397

## Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program  
Comparative Balance Sheet  
November 2010 and 2009  
(Accrual Basis)**

	November 30, 2010	November 30, 2009	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$12,999,760	\$11,274,286	\$1,725,474	15%
Due From Federal Government	\$3,350,070	\$3,272,300	\$77,770	2%
Due From Other Funds	\$772,079	\$726,600	\$45,479	6%
Accrued Interest Receivable	\$27,191	\$32,791	(\$5,600)	-17%
Fixed Assets, at Historical Cost	<u>\$68,563</u>	<u>\$69,738</u>	<u>(\$1,175)</u>	<u>-2%</u>
<b>Total Assets</b>	<u><b>\$17,217,663</b></u>	<u><b>\$15,375,715</b></u>	<u><b>\$1,841,948</b></u>	<u><b>12%</b></u>
<b>Liabilities:</b>				
Due to Other Funds	\$327,149	\$358,900	(\$31,751)	-9%
Deferred Revenue	\$2,462,045	\$2,007,085	\$454,960	23%
Unpaid Insurance Claims Liability	<u>\$3,795,000</u>	<u>\$3,640,000</u>	<u>\$155,000</u>	<u>4%</u>
<b>Total Liabilities</b>	<u><b>\$6,584,194</b></u>	<u><b>\$6,005,985</b></u>	<u><b>\$578,209</b></u>	<u><b>10%</b></u>
Fund Equity	<u>\$10,633,469</u>	<u>\$9,369,730</u>	<u>\$1,263,739</u>	<u>13%</u>
<b>Total Liabilities and Fund Equity</b>	<u><b>\$17,217,663</b></u>	<u><b>\$15,375,715</b></u>	<u><b>\$1,841,948</b></u>	<u><b>12%</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 Five Months Ending November 30, 2010 and November 30, 2009**  
**(Modified Accrual Basis)**

	November 30, 2010	November 30, 2009	Variance	
<b>Revenues</b>				
Federal Grants	16,875,781	15,803,011	1,072,770	7%
State Appropriations	4,378,764	4,608,538	(229,774)	-5%
Premium Revenues	178,026	125,935	52,091	41%
Investment Income:				
Investment Earnings	113,463	16,176	97,287	601%
Unrealized Gain On Investments*	47,466	21,778	25,688	100%
Total Investment Income	<u>160,929</u>	<u>37,954</u>	<u>122,975</u>	<u>324%</u>
<b>Total Revenues</b>	<b><u>21,593,500</u></b>	<b><u>20,575,438</u></b>	<b><u>1,018,062</u></b>	<b><u>5%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	4,955,481	5,077,554	(122,073)	-2%
Physicians & Surgical	4,359,761	4,193,877	165,884	4%
Prescribed Drugs	3,688,056	3,561,034	127,022	4%
Dental	2,707,966	2,013,081	694,885	35%
Inpatient Hospital Services	1,642,356	1,109,665	532,691	48%
Outpatient Mental Health	523,011	446,459	76,552	17%
Durable & Disposable Med. Equip.	493,333	546,739	(53,406)	-10%
Inpatient Mental Health	418,462	306,353	112,109	37%
Vision	363,536	315,282	48,254	15%
Therapy	215,003	190,754	24,249	13%
Medical Transportation	203,254	113,402	89,852	79%
Other Services	38,423	(6,046)	44,469	-736%
Less: Collections**	<u>(181,458)</u>	<u>(262,931)</u>	<u>81,473</u>	<u>-31%</u>
Total Claims	<u>19,427,184</u>	<u>17,605,223</u>	<u>1,821,961</u>	<u>10%</u>
General and Admin Expenses:				
Salaries and Benefits	214,469	210,992	3,477	2%
Program Administration	1,116,946	1,273,322	(156,376)	-12%
Eligibility	167,072	161,072	6,000	4%
Outreach & Health Promotion	85,043	157,044	(72,001)	-46%
Current	<u>58,823</u>	<u>52,083</u>	<u>6,740</u>	<u>13%</u>
Total Administrative	<u>1,642,353</u>	<u>1,854,513</u>	<u>(212,160)</u>	<u>-11%</u>
<b>Total Expenditures</b>	<b><u>21,069,537</u></b>	<b><u>19,459,736</u></b>	<b><u>1,609,801</u></b>	<b><u>8%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>523,963</b>	<b>1,115,702</b>	<b>(591,739)</b>	<b>-53%</b>
<b>Fund Equity, Beginning</b>	<b><u>10,109,506</u></b>	<b><u>8,254,028</u></b>	<b><u>1,855,478</u></b>	<b><u>22%</u></b>
<b>Fund Equity, Ending</b>	<b><u>10,633,469</u></b>	<b><u>9,369,730</u></b>	<b><u>1,263,739</u></b>	<b><u>13%</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 Five Months Ended November 30, 2010**

	<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 Nov-10</u>	<u>Actual Amt Oct-10</u>	<u>Actual Amt Sep-10</u>
Projected Cost	\$48,263,300	\$20,109,708	\$19,389,216	\$720,493	4%	\$4,021,942	\$4,253,811	\$4,690,293	\$3,900,368
Premiums	350,000	145,833	178,026	(\$32,192)	22%	\$29,167	36,224	36,018	34,563
Subrogation & Rebates	<u>543,140</u>	<u>226,308</u>	<u>181,913</u>	<u>44,395</u>	-20%	<u>45,262</u>	<u>456</u>	<u>0</u>	<u>170,730</u>
Net Benefit Cost	47,370,160	\$19,737,567	\$19,029,277	\$708,290	4%	\$3,947,513	4,217,132	4,654,275	3,695,075
Salaries & Benefits	\$580,500	\$246,075	\$214,469	\$31,606	13%	\$47,675	\$41,365	\$41,409	\$40,858
Program Administration	3,346,959	1,550,566	1,198,419	352,147	23%	252,913	194,278	76,924	382,311
Eligibility	420,000	175,000	139,387	35,613	20%	35,000	10,124	10,635	85,576
Outreach	300,000	125,000	57,639	67,361	54%	25,000	0	26,696	6,350
Current Expense	<u>160,000</u>	<u>66,667</u>	<u>60,820</u>	<u>5,847</u>	9%	<u>13,333</u>	<u>10,134</u>	<u>10,615</u>	<u>11,695</u>
Total Admin Cost	\$4,807,459	\$2,163,308	\$1,670,734	\$492,574	23%	\$373,922	\$255,901	\$166,279	\$526,790
Total Program Cost	<u>\$52,177,619</u>	<u>\$21,900,875</u>	<u>\$20,700,011</u>	<u>\$1,200,864</u>	5%	<u>\$4,321,435</u>	<u>\$4,473,033</u>	<u>\$4,820,554</u>	<u>\$4,221,865</u>
Federal Share 81.83%	42,216,962	\$17,873,086	\$16,886,775	986,311	6%	3,536,230	3,635,234	3,917,665	3,454,752
State Share 18.17%	<u>9,960,657</u>	<u>\$4,027,789</u>	<u>\$3,813,236</u>	<u>214,553</u>	5%	<u>785,205</u>	<u>837,799</u>	<u>902,890</u>	<u>767,113</u>
Total Program Cost **	<u>\$52,177,619</u>	<u>\$21,900,875</u>	<u>\$20,700,011</u>	<u>\$1,200,864</u>	5%	<u>\$4,321,435</u>	<u>\$4,473,033</u>	<u>\$4,820,554</u>	<u>\$4,221,865</u>

\* 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

December 2010

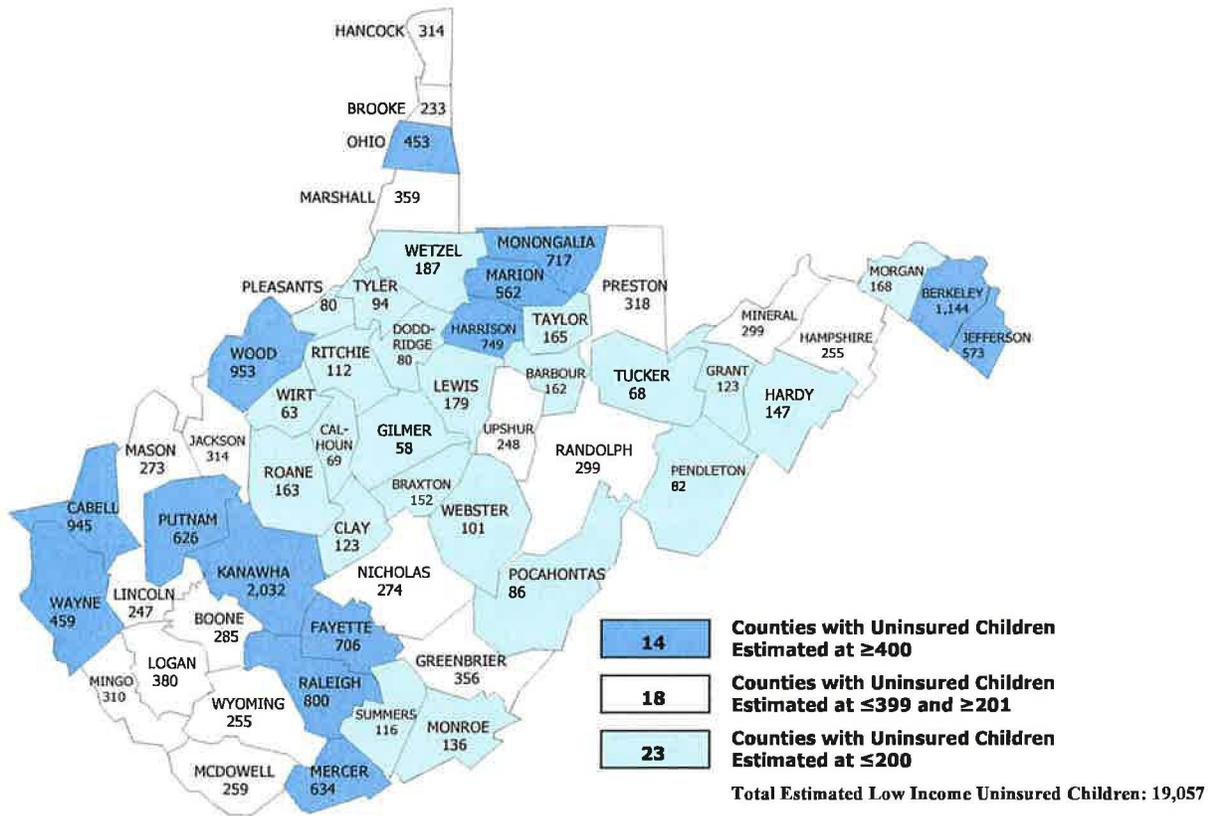
County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Dec-10	Total Medicaid Enrollment Dec-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Barbour	3,248	249	1,575	1,824	56.2%	162	38
Berkeley	22,882	1,291	7,776	9,067	39.6%	1,144	2
Boone	5,706	306	2,638	2,944	51.6%	285	24
Braxton	3,044	226	1,570	1,796	59.0%	152	39
Brooke	4,658	288	1,533	1,821	39.1%	233	32
Cabell	18,900	1,054	8,431	9,485	50.2%	945	4
Calhoun	1,389	122	877	999	71.9%	69	52
Clay	2,454	174	1,458	1,632	66.5%	123	43
Doddridge	1,607	128	708	836	52.0%	80	50
Fayette	9,692	817	4,657	5,474	56.5%	485	12
Gilmer	1,154	88	617	705	61.1%	58	55
Grant	2,463	196	986	1,182	48.0%	123	42
Greenbrier	7,110	578	2,911	3,489	49.1%	356	17
Hampshire	5,110	321	2,117	2,438	47.7%	255	28
Hancock	6,270	358	2,455	2,813	44.9%	314	20
Hardy	2,950	159	1,260	1,419	48.1%	147	40
Harrison	14,973	914	5,940	6,854	45.8%	749	6
Jackson	6,277	400	2,793	3,193	50.9%	314	19
Jefferson	11,465	436	2,983	3,419	29.8%	573	10
Kanawha	40,647	2,280	17,231	19,511	48.0%	2,032	1
Lewis	3,577	292	1,798	2,090	58.4%	179	34
Lincoln	4,945	382	2,769	3,151	63.7%	247	31
Logan	7,610	555	3,922	4,477	58.8%	380	15
Marion	11,245	689	4,447	5,136	45.7%	562	11
Marshall	7,176	327	2,913	3,240	45.1%	359	16
Mason	5,461	271	2,761	3,032	55.5%	273	26
McDowell	5,170	311	3,280	3,591	69.5%	259	27
Mercer	12,687	1,134	6,864	7,998	63.0%	634	8
Mineral	5,973	289	2,024	2,313	38.7%	299	22
Mingo	6,204	351	3,167	3,518	56.7%	310	21
Monongalia	14,346	728	4,295	5,023	35.0%	717	7
Monroe	2,728	226	1,052	1,278	46.8%	136	41
Morgan	3,365	257	1,232	1,489	44.3%	168	35
Nicholas	5,478	390	2,694	3,084	56.3%	274	25
Ohio	9,068	469	3,087	3,556	39.2%	453	14
Pendleton	1,632	109	511	620	38.0%	82	49
Pleasants	1,593	106	550	656	41.2%	80	51
Pocahontas	1,717	140	691	831	48.4%	86	48
Preston	6,354	516	2,399	2,915	45.9%	318	18
Putnam	12,522	681	3,544	4,225	33.7%	626	9
Raleigh	15,992	1,231	7,463	8,694	54.4%	800	5
Randolph	5,971	403	2,643	3,046	51.0%	299	23
Ritchie	2,234	150	900	1,050	47.0%	112	45
Roane	3,266	316	1,684	2,000	61.2%	163	37
Summers	2,322	196	1,195	1,391	59.9%	116	44
Taylor	3,307	227	1,399	1,626	49.2%	165	36
Tucker	1,354	102	515	617	45.6%	68	53
Tyler	1,887	133	759	892	47.3%	94	47

# WVCHIP Enrollment Report

ATTACHMENT 1

December 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Dec-10	Total Medicaid Enrollment Dec-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,956	386	2,317	2,703	54.5%	248	30
Wayne	9,176	533	4,183	4,716	51.4%	459	13
Webster	2,020	159	1,168	1,327	65.7%	101	46
Wetzel	3,732	214	1,662	1,876	50.3%	187	33
Wirt	1,268	113	596	709	55.9%	63	54
Wood	19,063	1,152	8,516	9,668	50.7%	953	3
Wyoming	5,092	400	2,597	2,997	58.9%	255	29
<b>Totals</b>	<b>382,490</b>	<b>24,323</b>	<b>162,113</b>	<b>186,436</b>	<b>48.7%</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.