

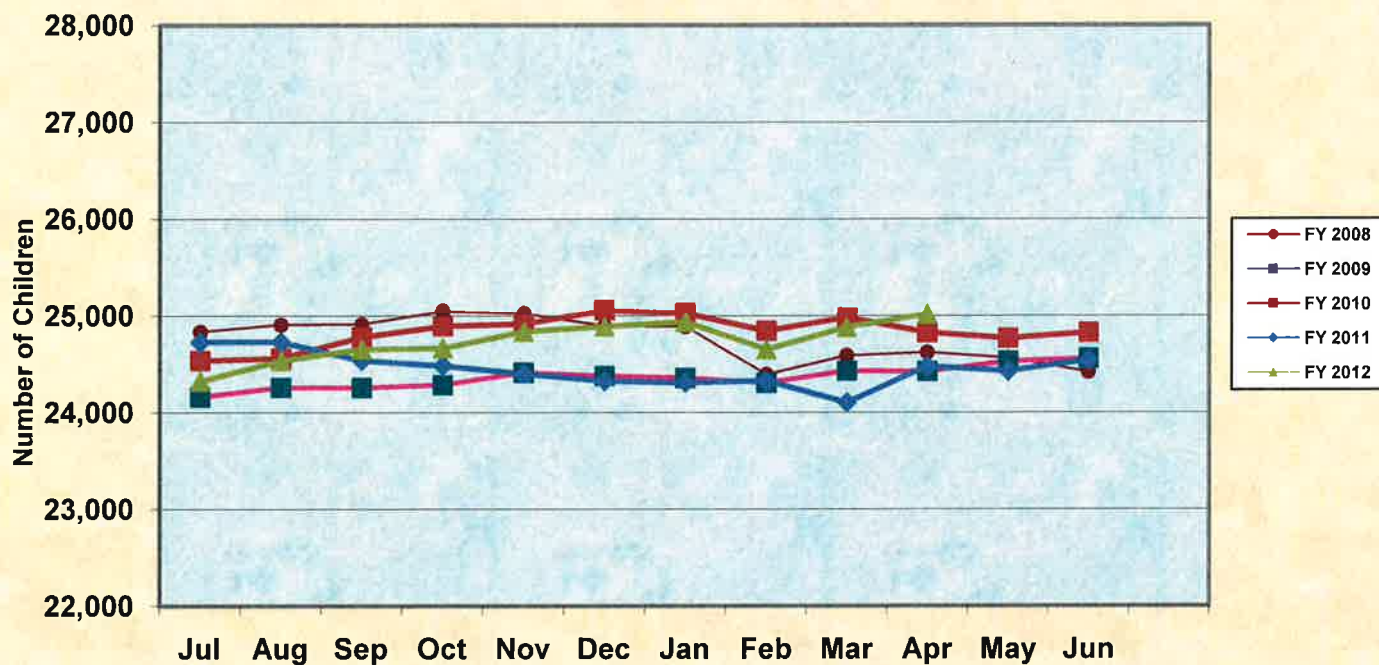


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Joint Committee on Government and Finance Report

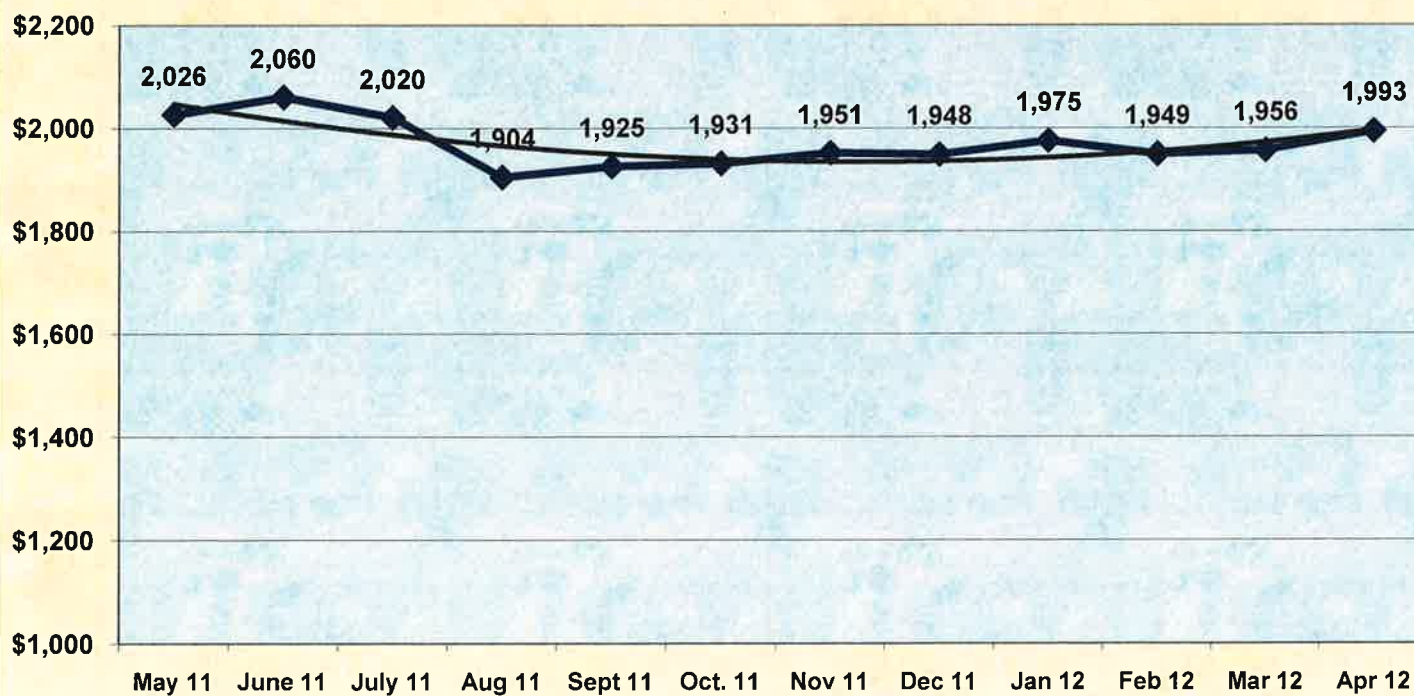
June 2012

WV CHIP Enrollment



April 30th Enrollment 25,012

Annualized Health Care Expenditures (Cost per Child)



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

	April 30, 2012	April 30, 2011	Variance	
Assets:				
Cash & Cash Equivalents	\$16,711,570	\$14,820,689	\$1,890,881	13%
Due From Federal Government	\$4,875,008	\$4,564,416	\$310,592	7%
Due From Other Funds	\$1,156,179	\$849,136	\$307,043	36%
Accrued Interest Receivable	\$9,930	\$21,740	(\$11,810)	-54%
Fixed Assets, at Historical Cost	<u>\$94,332</u>	<u>\$62,804</u>	<u>\$31,528</u>	<u>50%</u>
Total Assets	<u>\$22,847,019</u>	<u>\$20,318,785</u>	<u>\$2,528,234</u>	<u>12%</u>
Liabilities:				
Due to Other Funds	\$251,187	\$273,561	(\$22,374)	-8%
Deferred Revenue	\$1,922,208	\$2,810,836	(\$888,628)	-32%
Unpaid Insurance Claims Liability	<u>\$5,780,000</u>	<u>\$4,260,000</u>	<u>\$1,520,000</u>	<u>36%</u>
Total Liabilities	<u>\$7,953,395</u>	<u>\$7,344,397</u>	<u>\$608,998</u>	<u>8%</u>
Fund Equity	<u>\$14,893,624</u>	<u>\$12,974,388</u>	<u>\$1,919,236</u>	<u>15%</u>
Total Liabilities and Fund Equity	<u>\$22,847,019</u>	<u>\$20,318,785</u>	<u>\$2,528,234</u>	<u>12%</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 Ten Months Ending April 30, 2012 and April 30, 2011
(Modified Accrual Basis)

	April 30, 2012	April 30, 2011	Variance	
Revenues				
Federal Grants	38,153,748	35,534,792	2,618,956	7%
State Appropriations	10,925,514	10,425,628	499,886	5%
Premium Revenues	600,071	385,318	214,753	56%
Investment Income:				
Investment Earnings	103,366	233,735	(130,369)	-56%
Unrealized Gain(loss) On Investments*	(14,659)	198,185	(212,844)	-107%
Total Investment Income	<u>88,707</u>	<u>431,920</u>	<u>(343,213)</u>	<u>-79%</u>
Total Revenues	<u>49,768,040</u>	<u>46,777,658</u>	<u>2,990,382</u>	<u>6%</u>
Expenditures:				
Claims:				
Outpatient Services	11,995,363	10,631,344	1,364,019	13%
Physicians & Surgical	9,286,921	8,771,955	514,966	6%
Prescribed Drugs	8,869,564	8,108,932	760,632	9%
Dental	6,621,951	5,582,528	1,039,423	19%
Inpatient Hospital Services	3,986,799	3,348,891	637,908	19%
Outpatient Mental Health	1,322,902	1,218,925	103,977	9%
Durable & Disposable Med. Equip.	1,195,778	1,017,154	178,624	18%
Inpatient Mental Health	893,403	723,149	170,254	24%
Vision	724,544	705,082	19,462	3%
Therapy	559,664	475,895	83,769	18%
Medical Transportation	363,841	339,509	24,332	7%
Other Services	161,468	105,423	56,045	53%
Less: Collections**	<u>(489,136)</u>	<u>(684,226)</u>	<u>195,090</u>	<u>-29%</u>
Total Claims	<u>45,493,062</u>	<u>40,344,561</u>	<u>5,148,501</u>	<u>13%</u>
General and Admin Expenses:				
Salaries and Benefits	408,661	410,959	(2,298)	-1%
Program Administration	1,573,518	2,161,432	(587,914)	-27%
Eligibility	323,403	290,469	32,934	11%
Outreach & Health Promotion	820,266	569,997	250,269	44%
Current	<u>193,650</u>	<u>135,358</u>	<u>58,292</u>	<u>43%</u>
Total Administrative	<u>3,319,498</u>	<u>3,568,215</u>	<u>(248,717)</u>	<u>-7%</u>
Total Expenditures	<u>48,812,560</u>	<u>43,912,776</u>	<u>4,899,784</u>	<u>11%</u>
Excess of Revenues				
Over (Under) Expenditures	955,480	2,864,882	(1,909,402)	-67%
Fund Equity, Beginning	<u>13,938,145</u>	<u>10,109,506</u>	<u>3,828,639</u>	<u>38%</u>
Fund Equity, Ending	<u>14,893,624</u>	<u>12,974,388</u>	<u>1,919,236</u>	<u>15%</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 Ten Months Ended April 30, 2012**

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly Budgeted Amt	Apr-12	Actual Amt Mar-12	Actual Amt Feb-12
	Year	Budgeted Amt	Actual Amt	Variance*				
Projected Cost	\$54,634,844	\$45,529,037	\$43,677,171	\$1,851,866	\$4,552,904	\$4,877,097	\$6,017,733	\$4,029,439
Premiums	680,592	\$567,160	600,071	\$32,911	\$56,716	69,897	68,892	72,271
Subrogation & Rebates	731,381	\$609,484	489,136	(120,348)	\$60,948	23,100	56,731	311,064
Net Benefit Cost	53,222,871	\$44,352,393	\$42,587,963	\$1,764,429	\$4,435,239	4,784,100	5,892,110	3,646,104
Salaries & Benefits	\$580,500	\$483,750	\$408,658	\$75,092	\$48,375	\$39,610	\$39,610	\$40,014
Program Administration	3,116,505	\$2,597,088	1,573,416	1,023,672	\$259,709	125,094	171,386	131,100
Eligibility	420,000	\$350,000	279,404	70,596	\$35,000	4,313	74,337	4,425
Outreach & Health Prom.	300,000	\$250,000	814,300	(564,300)	\$25,000	51,690	5,140	232,927
Current Expense	160,000	\$133,333	210,312	(76,979)	\$13,333	16,287	14,779	14,528
Total Admin Cost	\$4,577,005	\$3,814,171	\$3,286,090	\$528,081	\$381,417	\$236,994	\$305,252	\$422,994
Total Program Cost	\$57,799,876	\$48,166,563	\$45,874,053	\$2,292,510	\$4,816,656	\$5,021,094	\$6,197,362	\$4,069,098
Federal Share 80.83%	46,719,640	38,933,033	\$37,187,217	1,745,816	3,893,303	4,108,761	5,009,328	3,289,052
State Share 19.17%	11,080,236	9,233,530	\$8,686,836	546,694	923,353	912,333	1,188,034	780,046
Total Program Cost	** \$57,799,876	\$48,166,563	\$45,874,053	\$2,292,510	\$4,816,656	\$5,021,094	\$6,197,362	\$4,069,098

* 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

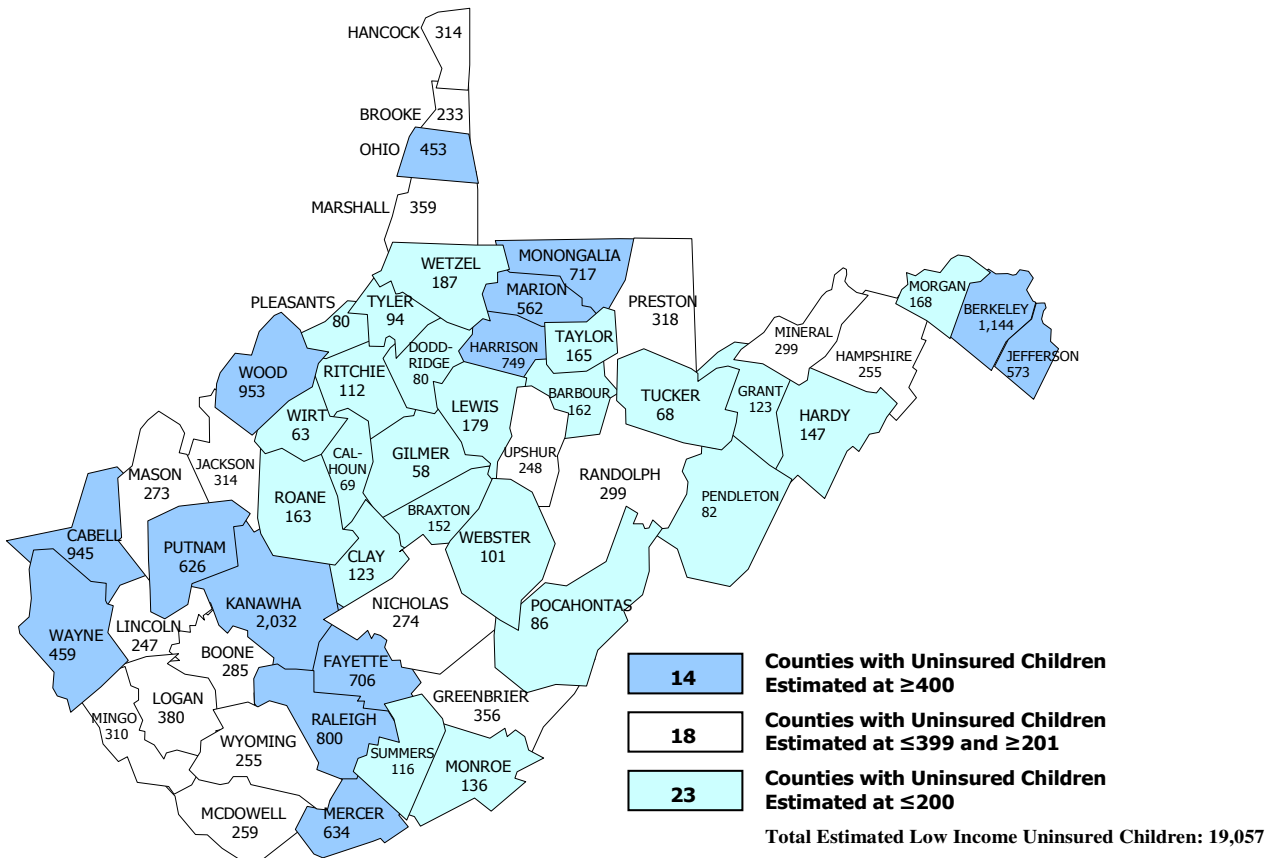
May 2012

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment May-12	Total Medicaid Enrollment May-12	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Barbour	3,600	291	1,521	1,812	50.3%	180	33
Berkeley	26,251	1,385	8,130	9,515	36.2%	1,313	2
Boone	5,615	306	2,462	2,768	49.3%	281	25
Braxton	3,006	209	1,551	1,760	58.5%	150	40
Brooke	4,573	270	1,549	1,819	39.8%	229	31
Cabell	18,879	993	8,427	9,420	49.9%	944	4
Calhoun	1,518	119	750	869	57.3%	76	51
Clay	2,215	177	1,380	1,557	70.3%	111	44
Doddridge	1,673	133	633	766	45.8%	84	48
Fayette	9,438	846	4,429	5,275	55.9%	472	13
Gilmer	1,260	79	567	646	51.3%	63	54
Grant	2,555	200	953	1,153	45.1%	128	42
Greenbrier	7,131	610	2,840	3,450	48.4%	357	16
Hampshire	5,392	334	2,135	2,469	45.8%	270	27
Hancock	6,166	393	2,489	2,882	46.7%	308	20
Hardy	3,015	156	1,192	1,348	44.7%	151	39
Harrison	15,202	927	5,608	6,535	43.0%	760	7
Jackson	6,602	418	2,730	3,148	47.7%	330	18
Jefferson	12,679	515	3,125	3,640	28.7%	634	10
Kanawha	39,771	2,326	17,065	19,391	48.8%	1,989	1
Lewis	3,389	289	1,645	1,934	57.1%	169	37
Lincoln	4,930	322	2,707	3,029	61.4%	247	30
Logan	7,496	520	3,808	4,328	57.7%	375	15
Marion	11,227	707	4,308	5,015	44.7%	561	11
Marshall	6,886	334	2,771	3,105	45.1%	344	17
Mason	5,929	309	2,687	2,996	50.5%	296	21
McDowell	4,423	317	3,064	3,381	76.4%	221	32
Mercer	12,764	1,173	6,826	7,999	62.7%	638	9
Mineral	5,868	310	1,969	2,279	38.8%	293	23
Mingo	5,905	374	2,989	3,363	57.0%	295	22
Monongalia	15,294	820	4,340	5,160	33.7%	765	6
Monroe	2,835	220	1,005	1,225	43.2%	142	41
Morgan	3,596	288	1,312	1,600	44.5%	180	34
Nicholas	5,561	377	2,520	2,897	52.1%	278	26
Ohio	8,444	509	3,044	3,553	42.1%	422	14
Pendleton	1,462	119	509	628	43.0%	73	52
Pleasants	1,551	107	550	657	42.3%	78	50
Pocahontas	1,561	160	699	859	55.0%	78	49
Preston	6,536	485	2,434	2,919	44.7%	327	19
Putnam	13,150	796	3,425	4,221	32.1%	658	8
Raleigh	16,403	1,251	7,375	8,626	52.6%	820	5
Randolph	5,705	483	2,602	3,085	54.1%	285	24
Ritchie	2,205	154	881	1,035	46.9%	110	45
Roane	3,239	311	1,661	1,972	60.9%	162	38
Summers	2,521	214	1,214	1,428	56.6%	126	43
Taylor	3,514	229	1,330	1,559	44.4%	176	35
Tucker	1,371	141	457	598	43.6%	69	53
Tyler	1,924	121	740	861	44.7%	96	47

WVCHIP Enrollment Report

May 2012

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment May-12	Total Medicaid Enrollment May-12	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,996	377	2,389	2,766	55.4%	250	29
Wayne	9,516	532	4,032	4,564	48.0%	476	12
Webster	1,977	155	1,137	1,292	65.3%	99	46
Wetzel	3,466	223	1,572	1,795	51.8%	173	36
Wirt	1,201	90	648	738	61.5%	60	55
Wood	18,956	1,208	8,260	9,468	49.9%	948	3
Wyoming	5,116	403	2,425	2,828	55.3%	256	28
Totals	387,459	25,115	158,871	183,986	47.5%	19,373	



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.