

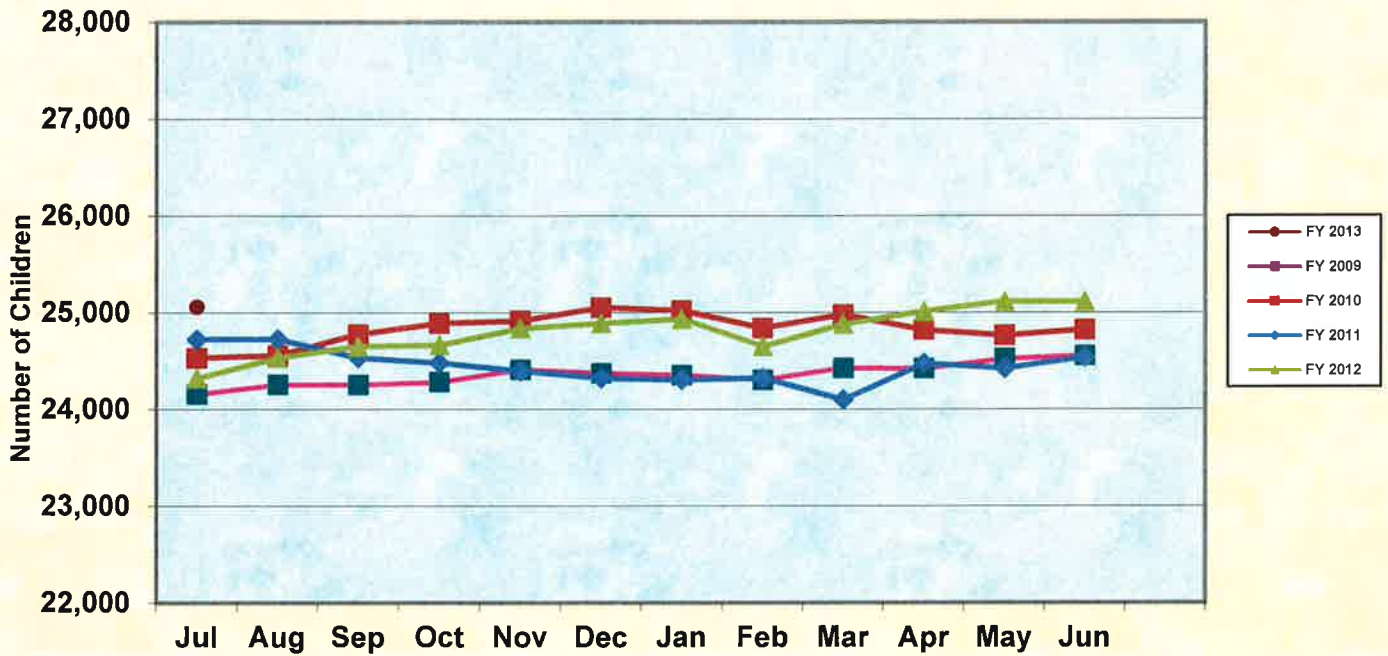


West Virginia Children's Health Insurance Program
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Joint Committee on Government and Finance Report

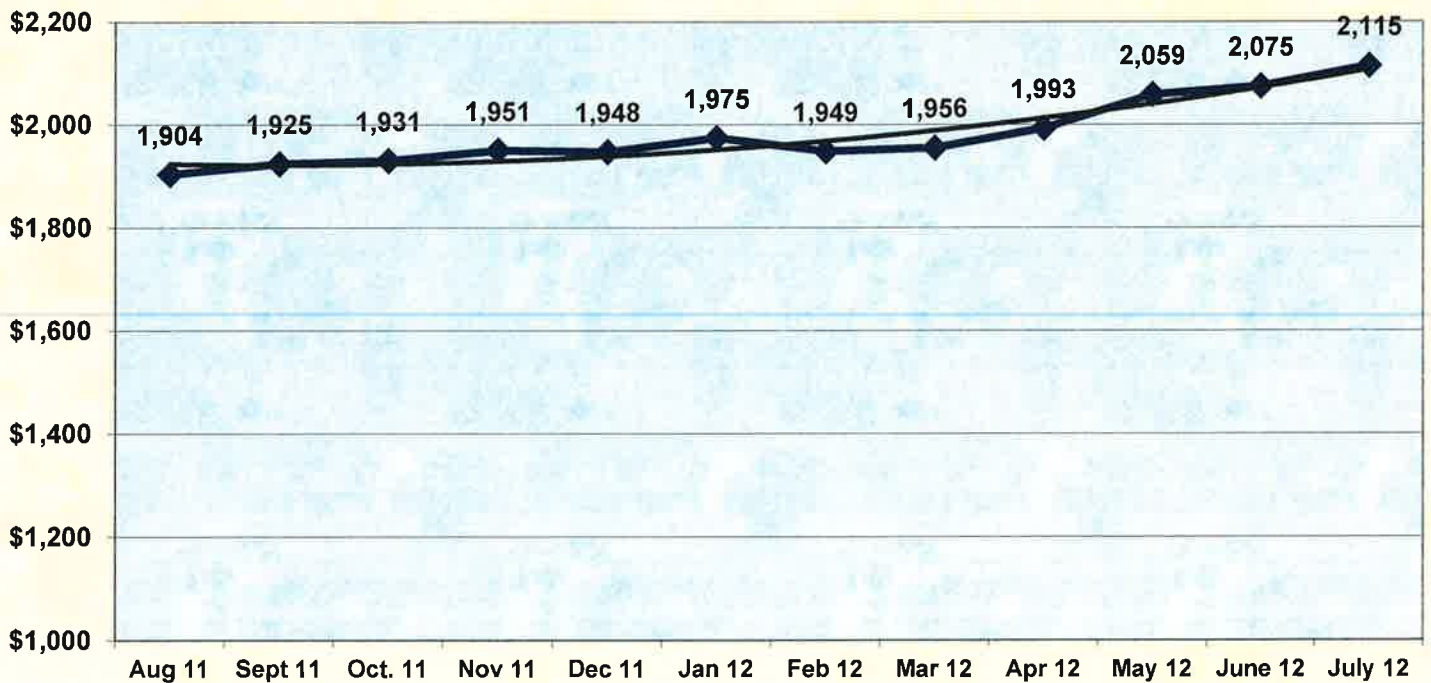
September 2012

WV CHIP Enrollment



July 31st Enrollment 25,062

Annualized Health Care Expenditures (Cost per Child)



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

	July 31, 2012	July 31, 2011	Variance	
Assets:				
Cash & Cash Equivalents	\$16,096,319	\$16,024,750	\$71,569	0%
Due From Federal Government	\$4,715,436	\$3,637,465	\$1,077,971	30%
Due From Other Funds	\$1,118,334	\$843,923	\$274,411	33%
Accrued Interest Receivable	\$29,652	\$40,925	(\$11,273)	-28%
Fixed Assets, at Historical Cost	<u>\$94,332</u>	<u>\$66,595</u>	<u>\$27,737</u>	<u>42%</u>
Total Assets	<u>\$22,054,073</u>	<u>\$20,613,658</u>	<u>\$1,440,415</u>	<u>7%</u>
Liabilities:				
Due to Other Funds	\$163,770	\$305,726	(\$141,956)	-46%
Deferred Revenue	\$2,160,939	\$1,647,606	\$513,333	31%
Unpaid Insurance Claims Liability	<u>\$5,670,000</u>	<u>\$4,200,000</u>	<u>\$1,470,000</u>	<u>35%</u>
Total Liabilities	<u>\$7,994,709</u>	<u>\$6,153,332</u>	<u>\$1,841,377</u>	<u>30%</u>
Fund Equity	<u>\$14,059,364</u>	<u>\$14,460,326</u>	<u>(\$400,962)</u>	<u>-3%</u>
Total Liabilities and Fund Equity	<u>\$22,054,073</u>	<u>\$20,613,658</u>	<u>\$1,440,415</u>	<u>7%</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 One Month Ending July 31, 2012 and July 31, 2011
(Modified Accrual Basis)

	July 31, 2012	July 31, 2011	Variance	
Revenues				
Federal Grants	3,089,941	2,319,084	770,857	33%
State Appropriations	2,185,115	2,185,103	12	0%
Premium Revenues	73,440	45,091	28,349	63%
Investment Income:				
Investment Earnings	9,674	40,925	(31,251)	-76%
Unrealized Gain On Investments*	19,978	(6,888)	26,866	100%
Total Investment Income	<u>29,652</u>	<u>34,037</u>	<u>(4,385)</u>	<u>-13%</u>
Total Revenues	<u>5,378,148</u>	<u>4,583,315</u>	<u>794,833</u>	<u>17%</u>
Expenditures:				
Claims:				
Outpatient Services	1,299,129	777,196	521,933	67%
Physicians & Surgical	1,052,985	638,381	414,604	65%
Prescribed Drugs	588,807	741,338	(152,531)	-21%
Dental	552,870	527,887	24,983	5%
Inpatient Hospital Services	306,241	437,986	(131,745)	-30%
Outpatient Mental Health	134,395	99,367	35,028	35%
Durable & Disposable Med. Equip.	88,212	93,198	(4,986)	-5%
Vision	67,683	54,004	13,679	25%
Therapy	67,627	42,113	25,514	61%
Inpatient Mental Health	62,863	69,984	(7,121)	-10%
Medical Transportation	49,480	31,300	18,180	58%
Other Services	18,265	15,190	3,075	20%
Less: Collections**	<u>(14,076)</u>	<u>(11,651)</u>	<u>(2,425)</u>	<u>21%</u>
Total Claims	<u>4,274,481</u>	<u>3,516,293</u>	<u>758,188</u>	<u>22%</u>
General and Admin Expenses:				
Salaries and Benefits	56,424	50,108	6,316	13%
Program Administration	94,697	150,456	(55,759)	-37%
Eligibility	31,000	22,000	9,000	41%
Outreach & Health Promotion	6,950	36,650	(29,700)	-81%
Current	<u>15,207</u>	<u>46,513</u>	<u>(31,306)</u>	<u>-67%</u>
Total Administrative	<u>204,278</u>	<u>305,727</u>	<u>(101,449)</u>	<u>-33%</u>
Total Expenditures	<u>4,478,759</u>	<u>3,822,020</u>	<u>656,739</u>	<u>17%</u>
Excess of Revenues				
Over (Under) Expenditures	899,389	761,295	138,094	18%
Fund Equity, Beginning	<u>13,159,975</u>	<u>13,699,031</u>	<u>(539,056)</u>	<u>-4%</u>
Fund Equity, Ending	<u>14,059,364</u>	<u>14,460,326</u>	<u>(400,962)</u>	<u>-3%</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 One Month Ended July 31, 2012**

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly Budgeted Amt	Jul-12	Actual Amt Jun-12	Actual Amt May-12
	Year	Budgeted Amt	Actual Amt	Variance*				
Projected Cost	\$58,620,048	\$4,885,004	\$3,480,575	\$1,404,429	\$4,885,004	\$3,480,575	\$5,177,980	\$5,830,625
Premiums	1,166,599	97,217	\$73,440	(\$23,777)	97,217	\$73,440	66,085	72,360
Subrogation & Rebates	575,990	47,999	\$14,076	(33,923)	47,999	14,076	145,915	15,486
Net Benefit Cost	56,877,459	4,783,787	\$3,393,059	\$1,390,729	4,783,787	\$3,393,059	4,965,980	5,742,779
Salaries & Benefits	\$580,500	\$48,375	\$56,424	(\$8,049)	\$48,375	\$56,424	\$44,719	\$44,074
Program Administration	4,223,273	351,939	\$153,593	198,346	351,939	153,593	145,698	170,500
Eligibility	420,000	35,000	\$4,200	30,800	35,000	4,200	94,706	0
Outreach & Health Prom.	1,000,000	83,333	\$6,184	77,149	83,333	6,184	11,896	218,001
Current Expense	250,000	20,833	\$18,476	2,357	20,833	18,476	17,014	17,264
Total Admin Cost	\$6,473,773	\$539,481	\$238,877	\$300,604	\$539,481	\$238,877	\$314,033	\$449,839
Total Program Cost	\$63,351,232	\$5,323,269	\$3,631,936	\$1,691,333	\$5,323,269	\$3,631,936	\$5,280,013	\$6,192,618
Federal Share 80.83%	51,206,801	4,302,798	\$2,935,694	1,367,104	4,302,798	2,935,694	4,267,835	5,005,493
State Share 19.17%	12,144,431	1,020,471	\$696,242	324,228	1,020,471	696,242	1,012,179	1,187,125
Total Program Cost	** \$63,351,232	\$5,323,269	\$3,631,936	\$1,691,333	\$5,323,269	\$3,631,936	\$5,280,013	\$6,192,618

* 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 Scenarios 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

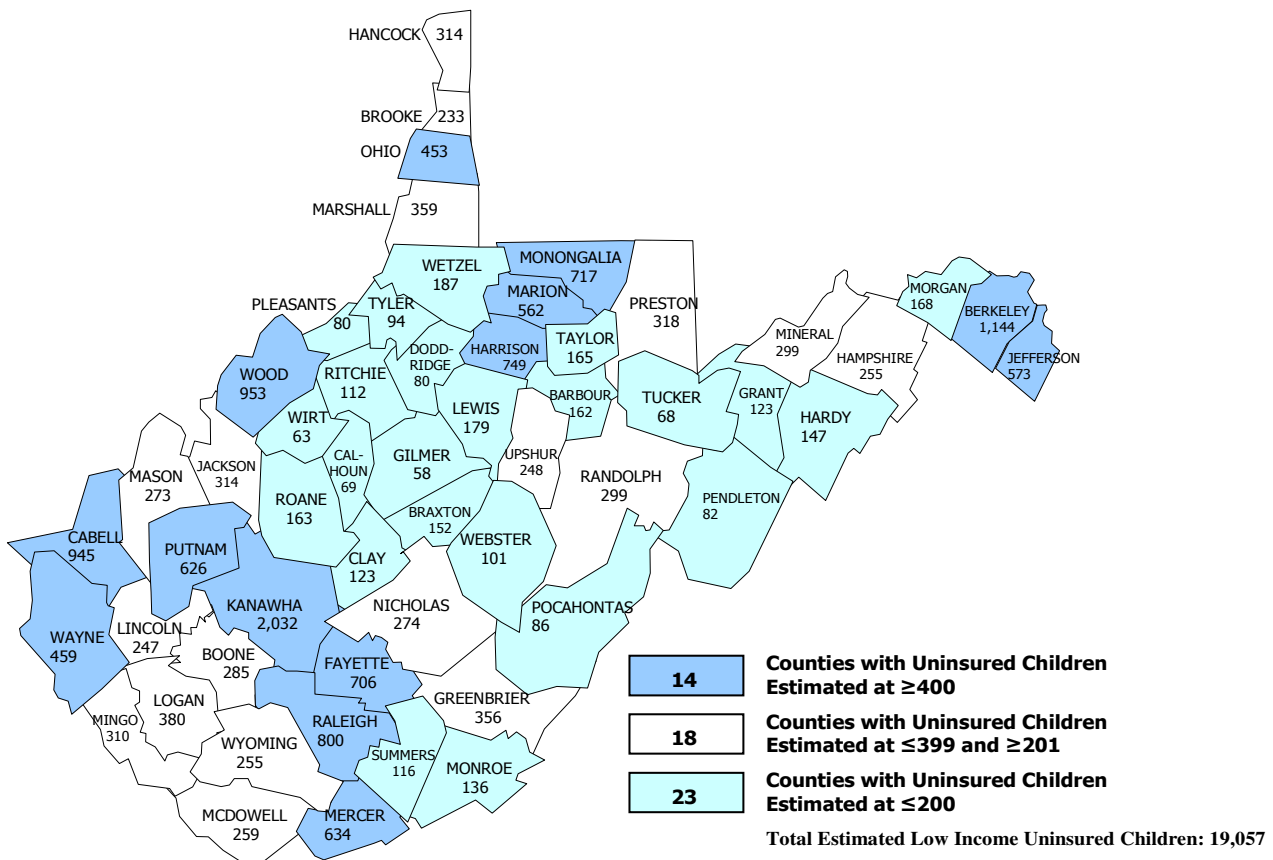
August 2012

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2009	2009
	2010 Est. (0-18 Yrs)	Enrollment Aug-12	Enrollment Aug-12	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 5%	# Children Uninsured Ranking*
Barbour	3,600	300	1,540	1,840	51.1%	180	33
Berkeley	26,251	1,371	8,170	9,541	36.3%	1,313	2
Boone	5,615	308	2,413	2,721	48.5%	281	25
Braxton	3,006	211	1,489	1,700	56.5%	150	40
Brooke	4,573	288	1,504	1,792	39.2%	229	31
Cabell	18,879	1,023	8,397	9,420	49.9%	944	4
Calhoun	1,518	123	745	868	57.2%	76	51
Clay	2,215	184	1,331	1,515	68.4%	111	44
Doddridge	1,673	140	644	784	46.9%	84	48
Fayette	9,438	815	4,410	5,225	55.4%	472	13
Gilmer	1,260	71	552	623	49.4%	63	54
Grant	2,555	214	937	1,151	45.1%	128	42
Greenbrier	7,131	621	2,870	3,491	49.0%	357	16
Hampshire	5,392	324	2,051	2,375	44.0%	270	27
Hancock	6,166	377	2,402	2,779	45.1%	308	20
Hardy	3,015	194	1,194	1,388	46.0%	151	39
Harrison	15,202	917	5,315	6,232	41.0%	760	7
Jackson	6,602	444	2,723	3,167	48.0%	330	18
Jefferson	12,679	503	3,095	3,598	28.4%	634	10
Kanawha	39,771	2,322	16,973	19,295	48.5%	1,989	1
Lewis	3,389	294	1,641	1,935	57.1%	169	37
Lincoln	4,930	313	3,715	4,028	81.7%	247	30
Logan	7,496	504	3,765	4,269	57.0%	375	15
Marion	11,227	693	4,302	4,995	44.5%	561	11
Marshall	6,886	366	2,734	3,100	45.0%	344	17
Mason	5,929	298	2,718	3,016	50.9%	296	21
McDowell	4,423	305	3,049	3,354	75.8%	221	32
Mercer	12,764	1,164	6,792	7,956	62.3%	638	9
Mineral	5,868	306	1,959	2,265	38.6%	293	23
Mingo	5,905	388	3,043	3,431	58.1%	295	22
Monongalia	15,294	810	4,264	5,074	33.2%	765	6
Monroe	2,835	224	996	1,220	43.0%	142	41
Morgan	3,596	268	1,302	1,570	43.7%	180	34
Nicholas	5,561	409	2,472	2,881	51.8%	278	26
Ohio	8,444	516	3,050	3,566	42.2%	422	14
Pendleton	1,462	115	517	632	43.2%	73	52
Pleasants	1,551	118	530	648	41.8%	78	50
Pocahontas	1,561	157	728	885	56.7%	78	49
Preston	6,536	487	2,439	2,926	44.8%	327	19
Putnam	13,150	787	3,444	4,231	32.2%	658	8
Raleigh	16,403	1,309	7,298	8,607	52.5%	820	5
Randolph	5,705	500	2,595	3,095	54.3%	285	24
Ritchie	2,205	141	905	1,046	47.4%	110	45
Roane	3,239	320	1,656	1,976	61.0%	162	38
Summers	2,521	210	1,209	1,419	56.3%	126	43
Taylor	3,514	218	1,306	1,524	43.4%	176	35
Tucker	1,371	133	454	587	42.8%	69	53
Tyler	1,924	127	710	837	43.5%	96	47

WVCHIP Enrollment Report

August 2012

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Aug-12	Total Medicaid Enrollment Aug-12	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,996	387	2,336	2,723	54.5%	250	29
Wayne	9,516	518	4,053	4,571	48.0%	476	12
Webster	1,977	152	1,150	1,302	65.8%	99	46
Wetzel	3,466	231	1,581	1,812	52.3%	173	36
Wirt	1,201	94	671	765	63.7%	60	55
Wood	18,956	1,233	8,202	9,435	49.8%	948	3
Wyoming	5,116	395	2,508	2,903	56.7%	256	28
Totals	387,459	25,240	158,849	184,089	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.