

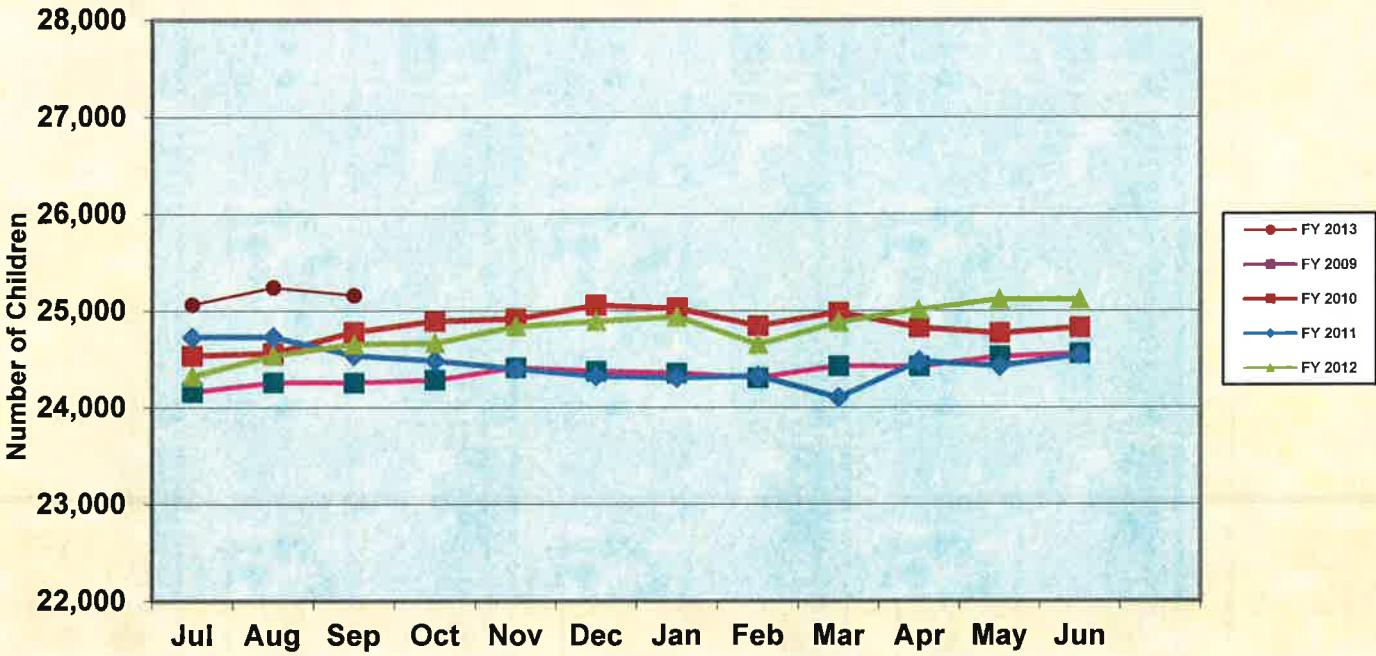


West Virginia Children's Health Insurance Program
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Joint Committee on Government and Finance Report

November 2012

WV CHIP Enrollment



September 30th Enrollment 25,159

Annualized Health Care Expenditures (Cost per Child)



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

	September 30, 2012	September 30, 2011	Variance	
Assets:				
Cash & Cash Equivalents	\$12,789,104	\$12,005,161	\$783,942	7%
Due From Federal Government	\$3,922,484	\$5,693,128	(\$1,770,643)	-31%
Due From Other Funds	\$908,922	\$842,492	\$66,429	8%
Accrued Interest Receivable	\$3,800	\$5,250	(\$1,450)	-28%
Fixed Assets, at Historical Cost	<u>\$95,345</u>	<u>\$96,031</u>	<u>(\$685)</u>	<u>-1%</u>
Total Assets	<u>\$17,719,655</u>	<u>\$18,642,062</u>	<u>(\$922,407)</u>	<u>-5%</u>
Liabilities:				
Accounts Payable	\$212,758	\$288,090	(\$75,332)	-26%
Deferred Revenue	\$668,521	\$1,749,491	(\$1,080,970)	-62%
Unpaid Insurance Claims Liability	<u>\$4,640,000</u>	<u>\$4,210,000</u>	<u>\$430,000</u>	<u>10%</u>
Total Liabilities	<u>\$5,521,279</u>	<u>\$6,247,581</u>	<u>(\$726,302)</u>	<u>-12%</u>
Fund Equity	<u>\$12,198,376</u>	<u>\$12,394,481</u>	<u>(\$196,105)</u>	<u>-2%</u>
Total Liabilities and Fund Equity	<u>\$17,719,655</u>	<u>\$18,642,062</u>	<u>(\$922,407)</u>	<u>-5%</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 Three Months Ending September 30, 2012 and September 30, 2011
(Modified Accrual Basis)

	September 30, 2012	September 30, 2011	Variance	
Revenues				
Federal Grants	11,411,265	10,430,633	980,632	9%
State Appropriations	2,185,115	2,085,126	99,989	5%
Premium Revenues	212,249	149,498	62,751	42%
Investment Income:				
Investment Earnings	<u>18,586</u>	<u>54,562</u>	<u>(35,976)</u>	<u>-66%</u>
Total Revenues	<u>13,827,216</u>	<u>12,719,819</u>	<u>1,107,397</u>	<u>9%</u>
Expenditures:				
Claims:				
Physicians & Surgical	3,895,101	2,690,313	1,204,788	45%
Outpatient Services	3,177,808	3,745,954	(568,146)	-15%
Prescribed Drugs	2,504,707	2,415,389	89,318	4%
Dental	2,136,969	2,000,561	136,408	7%
Inpatient Hospital Services	950,891	1,047,122	(96,231)	-9%
Durable & Disposable Med. Equip.	319,872	377,085	(57,213)	-15%
Outpatient Mental Health	302,127	308,731	(6,604)	-2%
Vision	240,496	240,275	221	0%
Therapy	141,039	121,120	19,919	16%
Inpatient Mental Health	133,909	172,101	(38,192)	-22%
Medical Transportation	83,256	73,819	9,437	13%
Other Services	30,310	48,732	(18,422)	-38%
Less: Collections**	<u>(152,902)</u>	<u>(15,966)</u>	<u>(136,937)</u>	<u>858%</u>
Total Claims	<u>13,763,583</u>	<u>13,225,236</u>	<u>538,346</u>	<u>4%</u>
General and Admin Expenses:				
Salaries and Benefits	146,134	129,627	16,507	13%
Program Administration	522,294	436,764	85,530	20%
Eligibility	101,770	66,000	35,770	54%
Outreach & Health Promotion	259,634	257,643	1,991	1%
Current	<u>49,533</u>	<u>87,504</u>	<u>(37,971)</u>	<u>-43%</u>
Total Administrative	<u>1,079,365</u>	<u>977,538</u>	<u>101,827</u>	<u>10%</u>
Total Expenditures	<u>14,842,948</u>	<u>14,202,774</u>	<u>640,173</u>	<u>5%</u>
Excess of Revenues				
Over (Under) Expenditures	(1,015,732)	(1,482,955)	467,223	-32%
Unrealized Gain(loss) On Investments*	54,133	(60,709)	114,842	-189%
Fund Equity, Beginning	<u>13,159,975</u>	<u>13,938,145</u>	<u>(778,170)</u>	<u>-6%</u>
Fund Equity, Ending	<u>12,198,376</u>	<u>12,394,481</u>	<u>(196,105)</u>	<u>-2%</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 Three Months Ended September 30, 2012

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly	Actual Amt	Actual Amt	Actual Amt	
	Year	Budgeted Amt	Actual Amt	Variance*					Budgeted Amt
Projected Cost	\$58,620,048	\$14,655,012	\$13,633,388	\$1,021,624	7%	\$4,885,004	\$4,785,169	\$5,367,644	\$3,480,575
Premiums	1,166,599	291,650	\$212,249	(\$79,400)	-27%	97,217	65,125	73,684	\$73,440
Subrogation & Rebates	575,990	143,998	\$152,902	8,904	6%	47,999	137,868	958	14,076
Net Benefit Cost	56,877,459	14,327,363	\$13,268,236	\$1,059,127	7%	4,783,787	4,582,176	5,293,002	\$3,393,059
Salaries & Benefits	\$580,500	\$145,125	\$146,134	(\$1,009)	-1%	\$48,375	\$44,705	\$45,005	\$56,424
Program Administration	4,223,273	1,055,818	\$511,523	544,295	52%	351,939	285,056	72,874	153,593
Eligibility	420,000	105,000	\$103,505	1,495	1%	35,000	97,307	1,998	4,200
Outreach & Health Prom.	1,000,000	250,000	\$257,226	(7,226)	-3%	83,333	8,666	242,376	6,184
Current Expense	250,000	62,500	\$46,589	15,911	25%	20,833	7,225	20,888	18,476
Total Admin Cost	\$6,473,773	\$1,618,443	\$1,064,977	\$553,466	34%	\$539,481	\$442,959	\$383,141	\$238,877
Total Program Cost	\$63,351,232	\$15,945,806	\$14,333,213	\$1,612,593	10%	\$5,323,269	\$5,025,135	\$5,676,143	\$3,631,936
Federal Share 80.83%	51,206,801	12,888,995	\$11,585,536	1,303,459	10%	4,302,798	4,061,816	4,588,026	2,935,694
State Share 19.17%	12,144,431	3,056,811	\$2,747,677	309,134	10%	1,020,471	963,318	1,088,117	696,242
Total Program Cost	** \$63,351,232	\$15,945,806	\$14,333,213	\$1,612,593	10%	\$5,323,269	\$5,025,135	\$5,676,143	\$3,631,936

* 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

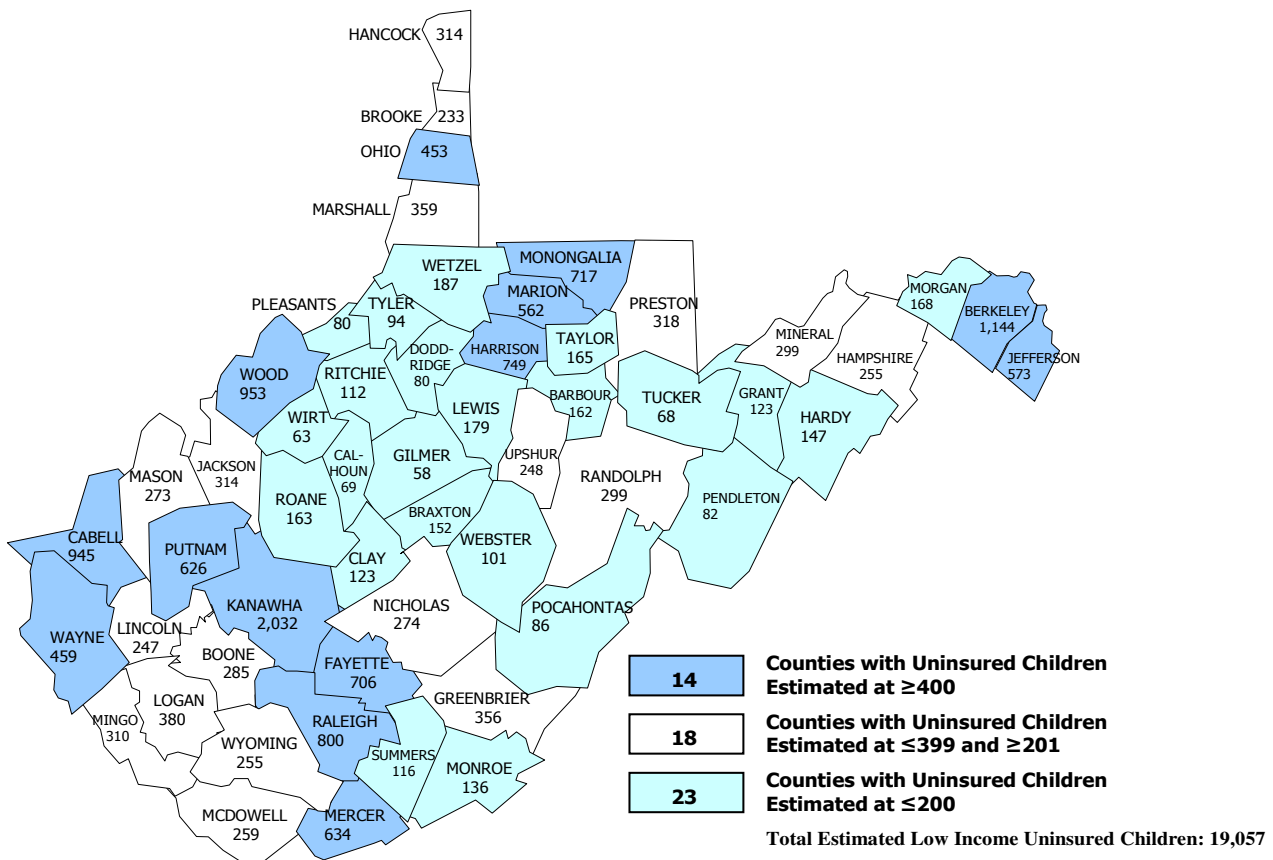
October 2012

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Oct-12	Total Medicaid Enrollment Oct-12	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2010 Est. Uninsured 5%	2010 # Children Uninsured Ranking*
Barbour	3,600	294	1,532	1,826	50.7%	180	33
Berkeley	26,251	1,389	8,097	9,486	36.1%	1,313	2
Boone	5,615	297	2,466	2,763	49.2%	281	25
Braxton	3,006	211	1,484	1,695	56.4%	150	40
Brooke	4,573	289	1,473	1,762	38.5%	229	31
Cabell	18,879	997	8,381	9,378	49.7%	944	4
Calhoun	1,518	123	749	872	57.5%	76	51
Clay	2,215	176	1,382	1,558	70.3%	111	44
Doddridge	1,673	138	642	780	46.6%	84	48
Fayette	9,438	785	4,288	5,073	53.8%	472	13
Gilmer	1,260	66	531	597	47.4%	63	54
Grant	2,555	216	917	1,133	44.4%	128	42
Greenbrier	7,131	606	2,833	3,439	48.2%	357	16
Hampshire	5,392	302	2,043	2,345	43.5%	270	27
Hancock	6,166	364	2,398	2,762	44.8%	308	20
Hardy	3,015	216	1,209	1,425	47.3%	151	39
Harrison	15,202	950	5,407	6,357	41.8%	760	7
Jackson	6,602	444	2,720	3,164	47.9%	330	18
Jefferson	12,679	520	3,088	3,608	28.5%	634	10
Kanawha	39,771	2,320	16,837	19,157	48.2%	1,989	1
Lewis	3,389	298	1,662	1,960	57.8%	169	37
Lincoln	4,930	337	2,686	3,023	61.3%	247	30
Logan	7,496	489	3,828	4,317	57.6%	375	15
Marion	11,227	699	4,205	4,904	43.7%	561	11
Marshall	6,886	358	2,678	3,036	44.1%	344	17
Mason	5,929	290	2,712	3,002	50.6%	296	21
McDowell	4,423	288	3,088	3,376	76.3%	221	32
Mercer	12,764	1,164	6,712	7,876	61.7%	638	9
Mineral	5,868	300	1,999	2,299	39.2%	293	23
Mingo	5,905	391	3,057	3,448	58.4%	295	22
Monongalia	15,294	806	4,243	5,049	33.0%	765	6
Monroe	2,835	221	1,025	1,246	43.9%	142	41
Morgan	3,596	253	1,354	1,607	44.7%	180	34
Nicholas	5,561	419	2,553	2,972	53.4%	278	26
Ohio	8,444	514	3,070	3,584	42.4%	422	14
Pendleton	1,462	117	496	613	41.9%	73	52
Pleasants	1,551	123	543	666	42.9%	78	50
Pocahontas	1,561	162	704	866	55.5%	78	49
Preston	6,536	492	2,411	2,903	44.4%	327	19
Putnam	13,150	777	3,431	4,208	32.0%	658	8
Raleigh	16,403	1,277	7,372	8,649	52.7%	820	5
Randolph	5,705	517	2,537	3,054	53.5%	285	24
Ritchie	2,205	144	926	1,070	48.5%	110	45
Roane	3,239	314	1,646	1,960	60.5%	162	38
Summers	2,521	207	1,237	1,444	57.3%	126	43
Taylor	3,514	238	1,304	1,542	43.9%	176	35
Tucker	1,371	129	471	600	43.8%	69	53
Tyler	1,924	129	747	876	45.5%	96	47

WVCHIP Enrollment Report

October 2012

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Oct-12	Total Medicaid Enrollment Oct-12	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 5%	2010 # Children Uninsured Ranking*
Upshur	4,996	395	2,314	2,709	54.2%	250	29
Wayne	9,516	509	4,170	4,679	49.2%	476	12
Webster	1,977	153	1,181	1,334	67.5%	99	46
Wetzel	3,466	236	1,534	1,770	51.1%	173	36
Wirt	1,201	90	690	780	65.0%	60	55
Wood	18,956	1,190	8,255	9,445	49.8%	948	3
Wyoming	5,116	379	2,467	2,846	55.6%	256	28
Totals	387,459	25,108	157,785	182,893	47.2%	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.