

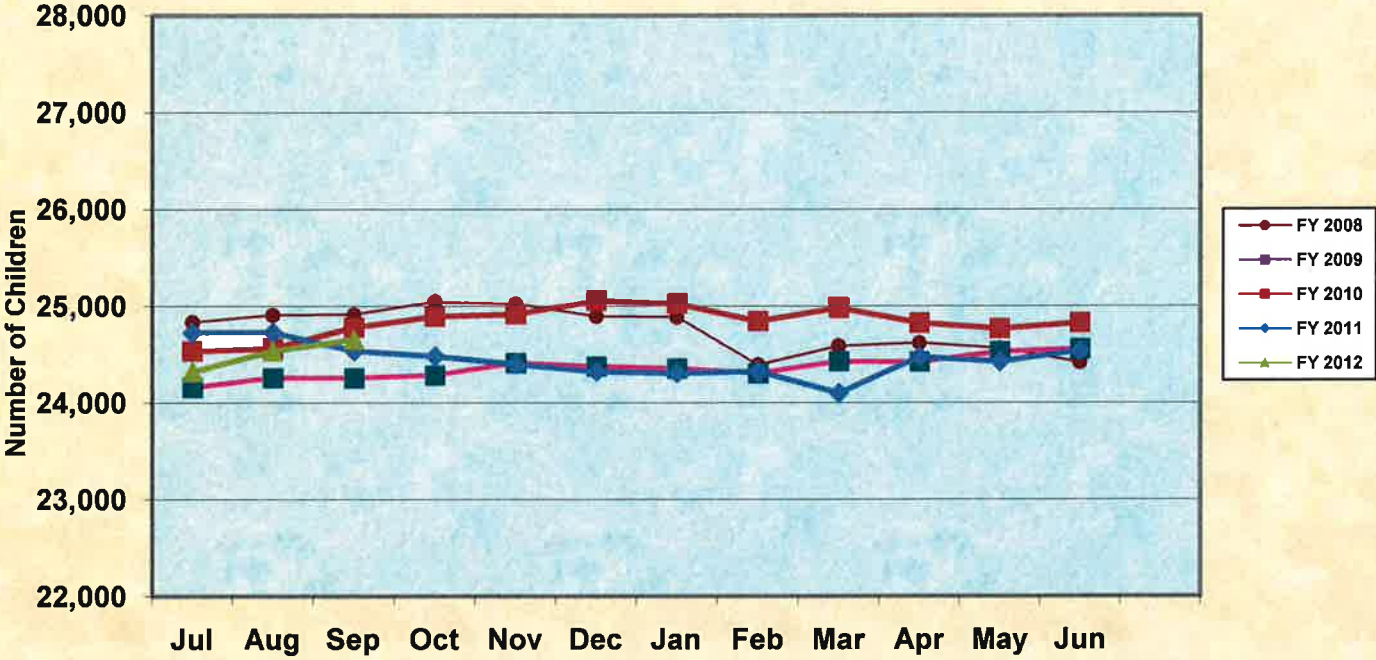


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# **Joint Committee on Government and Finance Report**

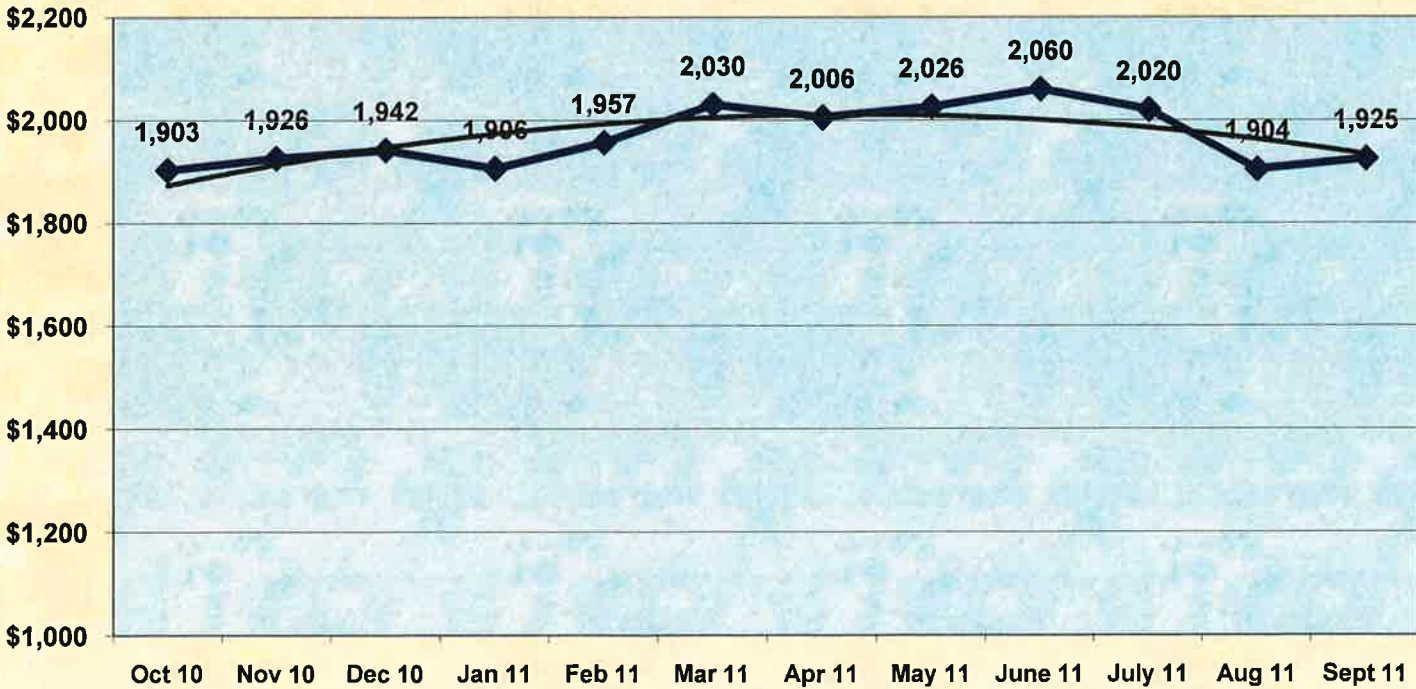
**November 2011**

# WV CHIP Enrollment



September 30th Enrollment 24,652

# Annualized Health Care Expenditures (Cost per Child)



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

	September 30, 2011	September 30, 2010	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$12,005,161	\$12,237,966	(\$232,805)	-2%
Due From Federal Government	\$5,693,128	\$3,291,477	\$2,401,651	73%
Due From Other Funds	\$842,492	\$730,858	\$111,634	15%
Accrued Interest Receivable	\$5,250	\$22,180	(\$16,930)	-76%
Fixed Assets, at Historical Cost	<u>\$96,031</u>	<u>\$68,563</u>	<u>\$27,468</u>	<u>40%</u>
<b>Total Assets</b>	<u><b>\$18,642,062</b></u>	<u><b>\$16,351,044</b></u>	<u><b>\$2,291,018</b></u>	<u><b>14%</b></u>
<b>Liabilities:</b>				
Due to Other Funds	\$288,090	\$122,335	\$165,755	135%
Deferred Revenue	\$1,936,743	\$2,320,019	(\$383,276)	-17%
Unpaid Insurance Claims Liability	<u>\$4,210,000</u>	<u>\$3,900,000</u>	<u>\$310,000</u>	<u>8%</u>
<b>Total Liabilities</b>	<u><b>\$6,434,833</b></u>	<u><b>\$6,342,354</b></u>	<u><b>\$92,479</b></u>	<u><b>1%</b></u>
<b>Fund Equity</b>	<u><b>\$12,207,229</b></u>	<u><b>\$10,008,690</b></u>	<u><b>\$2,198,539</b></u>	<u><b>22%</b></u>
<b>Total Liabilities and Fund Equity</b>	<u><b>\$18,642,062</b></u>	<u><b>\$16,351,044</b></u>	<u><b>\$2,291,018</b></u>	<u><b>14%</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 Three Months Ending September 30, 2011 and September 30, 2010**  
**(Modified Accrual Basis)**

	September 30, 2011	September 30, 2010	Variance	
<b>Revenues</b>				
Federal Grants	10,430,633	10,459,280	(28,647)	0%
State Appropriations	2,085,126	2,085,126	0	0%
Premium Revenues	149,498	105,784	43,714	41%
Investment Income:				
Investment Earnings	54,562	57,326	(2,764)	-5%
Unrealized Gain(loss) On Investments*	(60,709)	79,169	(139,878)	100%
Total Investment Income	<u>(6,147)</u>	<u>136,495</u>	<u>(142,642)</u>	<u>-105%</u>
<b>Total Revenues</b>	<b><u>12,659,110</u></b>	<b><u>12,786,686</u></b>	<b><u>(127,576)</u></b>	<b><u>-1%</u></b>
<b>Expenditures:</b>				
<b>Claims:</b>				
Outpatient Services	3,745,954	3,183,567	562,387	18%
Physicians & Surgical	2,690,313	2,857,984	(167,671)	-6%
Prescribed Drugs	2,415,389	2,055,340	360,049	18%
Dental	2,000,561	1,562,017	438,544	28%
Inpatient Hospital Services	1,047,122	1,011,945	35,177	3%
Durable & Disposable Med. Equip.	377,085	323,579	53,506	17%
Outpatient Mental Health	308,731	321,503	(12,772)	-4%
Vision	240,275	243,937	(3,662)	-2%
Inpatient Mental Health	172,101	196,744	(24,643)	-13%
Therapy	121,120	140,531	(19,411)	-14%
Medical Transportation	73,819	129,318	(55,499)	-43%
Other Services	48,732	27,136	21,596	80%
Less: Collections**	<u>(67,828)</u>	<u>(181,458)</u>	<u>113,630</u>	<u>-63%</u>
Total Claims	<u>13,173,374</u>	<u>11,872,143</u>	<u>1,301,231</u>	<u>11%</u>
<b>General and Admin Expenses:</b>				
Salaries and Benefits	129,627	131,695	(2,068)	-2%
Program Administration	436,764	684,100	(247,336)	-36%
Eligibility	66,000	104,273	(38,273)	-37%
Outreach & Health Promotion	257,643	55,864	201,779	361%
Current	<u>87,504</u>	<u>39,427</u>	<u>48,077</u>	<u>122%</u>
Total Administrative	<u>977,538</u>	<u>1,015,359</u>	<u>(37,821)</u>	<u>-4%</u>
<b>Total Expenditures</b>	<b><u>14,150,912</u></b>	<b><u>12,887,502</u></b>	<b><u>1,263,410</u></b>	<b><u>10%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b><u>(1,491,802)</u></b>	<b><u>(100,817)</u></b>	<b><u>(1,390,985)</u></b>	<b><u>1380%</u></b>
<b>Fund Equity, Beginning</b>	<b><u>13,994,558</u></b>	<b><u>10,109,506</u></b>	<b><u>3,885,052</u></b>	<b><u>38%</u></b>
<b>Fund Equity, Ending</b>	<b><u>12,502,756</u></b>	<b><u>10,008,689</u></b>	<b><u>2,494,067</u></b>	<b><u>25%</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 2012  
 For the Three Months Ended September 30, 2011

	Budgeted for Year	Year to Date Budgeted Amt	Year to Date Actual Amt	Year to Date Variance*	Monthly Budgeted Amt	Actual Amt Aug-11	Actual Amt Jul-11
Projected Cost	\$54,634,844	\$13,658,711	\$12,266,636	\$1,392,075	\$4,552,904	\$4,278,767	\$2,412,909
Premiums	680,592	\$170,148	149,498	\$20,650	\$56,716	55,019	\$45,091
Subrogation & Rebates	731,381	\$182,845	67,828	115,017	\$60,948	14,005	11,651
Net Benefit Cost	53,222,871	\$13,305,718	\$12,049,310	\$1,256,408	\$4,435,239	4,209,743	\$2,356,167
Salaries & Benefits	\$580,500	\$145,125	\$129,626	\$15,499	\$48,375	\$39,909	\$50,108
Program Administration	3,116,505	\$779,126	452,398	326,728	\$259,709	148,627	163,620
Eligibility	420,000	\$105,000	0	105,000	\$35,000	0	0
Outreach	300,000	\$75,000	222,805	(147,805)	\$25,000	214,809	131
Current Expense	160,000	\$40,000	102,399	(62,399)	\$13,333	46,479	33,871
Total Admin Cost	\$4,577,005	\$1,144,251	\$907,228	\$237,023	\$381,417	\$449,824	\$247,730
Total Program Cost	\$57,799,876	\$14,449,969	\$12,956,538	\$1,493,431	\$4,816,656	\$4,659,567	\$2,603,897
Federal Share 80.83%	46,719,640	11,679,910	\$10,529,778	1,150,132	3,893,303	3,786,830	2,116,187
State Share 19.17%	11,080,236	2,770,059	\$2,426,760	343,300	923,353	872,737	487,710
Total Program Cost *	\$57,799,876	\$14,449,969	\$12,956,538	\$1,493,431	\$4,816,656	\$4,659,567	\$2,603,897

\* 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 Scenerio 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

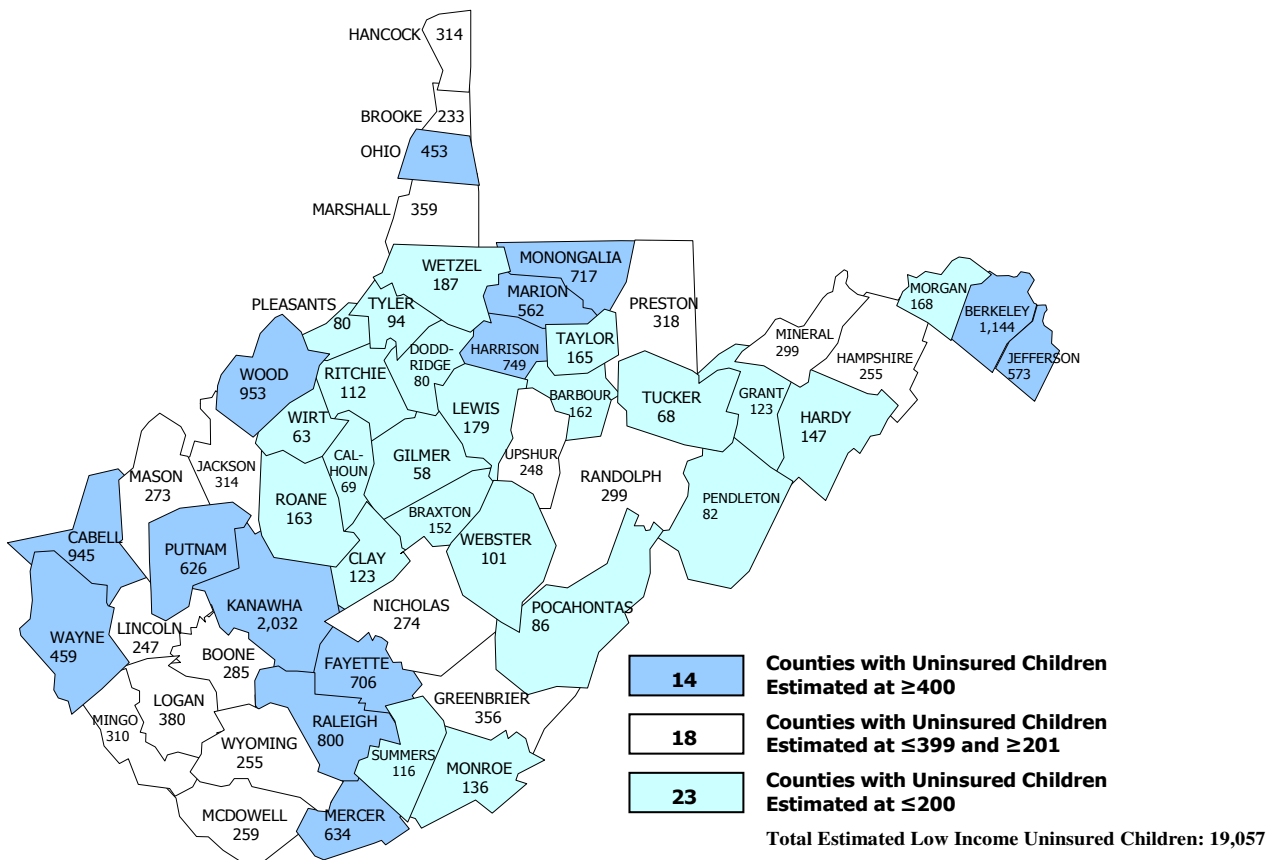
October 2011

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Oct-11	Total Medicaid Enrollment Oct-11	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Barbour	3,248	254	1,533	1,787	55.0%	162	38
Berkeley	22,882	1,262	7,599	8,861	38.7%	1,144	2
Boone	5,706	309	2,557	2,866	50.2%	285	24
Braxton	3,044	195	1,577	1,772	58.2%	152	39
Brooke	4,658	262	1,490	1,752	37.6%	233	32
Cabell	18,900	976	8,641	9,617	50.9%	945	4
Calhoun	1,389	128	825	953	68.6%	69	52
Clay	2,454	164	1,431	1,595	65.0%	123	43
Doddridge	1,607	129	683	812	50.5%	80	50
Fayette	9,692	798	4,659	5,457	56.3%	485	12
Gilmer	1,154	77	576	653	56.6%	58	55
Grant	2,463	177	992	1,169	47.5%	123	42
Greenbrier	7,110	575	2,865	3,440	48.4%	356	17
Hampshire	5,110	320	2,174	2,494	48.8%	255	28
Hancock	6,270	387	2,508	2,895	46.2%	314	20
Hardy	2,950	157	1,241	1,398	47.4%	147	40
Harrison	14,973	959	5,656	6,615	44.2%	749	6
Jackson	6,277	430	2,792	3,222	51.3%	314	19
Jefferson	11,465	500	2,954	3,454	30.1%	573	10
Kanawha	40,647	2,308	17,054	19,362	47.6%	2,032	1
Lewis	3,577	280	1,758	2,038	57.0%	179	34
Lincoln	4,945	345	2,699	3,044	61.6%	247	31
Logan	7,610	504	3,874	4,378	57.5%	380	15
Marion	11,245	692	4,328	5,020	44.6%	562	11
Marshall	7,176	337	2,801	3,138	43.7%	359	16
Mason	5,461	293	2,734	3,027	55.4%	273	26
McDowell	5,170	329	3,174	3,503	67.8%	259	27
Mercer	12,687	1,169	6,880	8,049	63.4%	634	8
Mineral	5,973	317	1,920	2,237	37.5%	299	22
Mingo	6,204	348	3,116	3,464	55.8%	310	21
Monongalia	14,346	787	4,243	5,030	35.1%	717	7
Monroe	2,728	234	1,026	1,260	46.2%	136	41
Morgan	3,365	277	1,308	1,585	47.1%	168	35
Nicholas	5,478	371	2,636	3,007	54.9%	274	25
Ohio	9,068	498	3,101	3,599	39.7%	453	14
Pendleton	1,632	120	516	636	39.0%	82	49
Pleasants	1,593	108	563	671	42.1%	80	51
Pocahontas	1,717	162	664	826	48.1%	86	48
Preston	6,354	489	2,365	2,854	44.9%	318	18
Putnam	12,522	782	3,391	4,173	33.3%	626	9
Raleigh	15,992	1,280	7,381	8,661	54.2%	800	5
Randolph	5,971	456	2,562	3,018	50.5%	299	23
Ritchie	2,234	156	884	1,040	46.5%	112	45
Roane	3,266	324	1,647	1,971	60.3%	163	37
Summers	2,322	202	1,200	1,402	60.4%	116	44
Taylor	3,307	228	1,385	1,613	48.8%	165	36
Tucker	1,354	133	504	637	47.0%	68	53
Tyler	1,887	118	749	867	46.0%	94	47

# WVCHIP Enrollment Report

October 2011

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Oct-11	Total Medicaid Enrollment Oct-11	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,956	368	2,316	2,684	54.2%	248	30
Wayne	9,176	547	4,036	4,583	49.9%	459	13
Webster	2,020	151	1,186	1,337	66.2%	101	46
Wetzel	3,732	229	1,574	1,803	48.3%	187	33
Wirt	1,268	96	628	724	57.1%	63	54
Wood	19,063	1,170	8,486	9,656	50.7%	953	3
Wyoming	5,092	397	2,492	2,889	56.7%	255	29
<b>Totals</b>	<b>382,490</b>	<b>24,664</b>	<b>159,934</b>	<b>184,598</b>	<b>48.3%</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.