

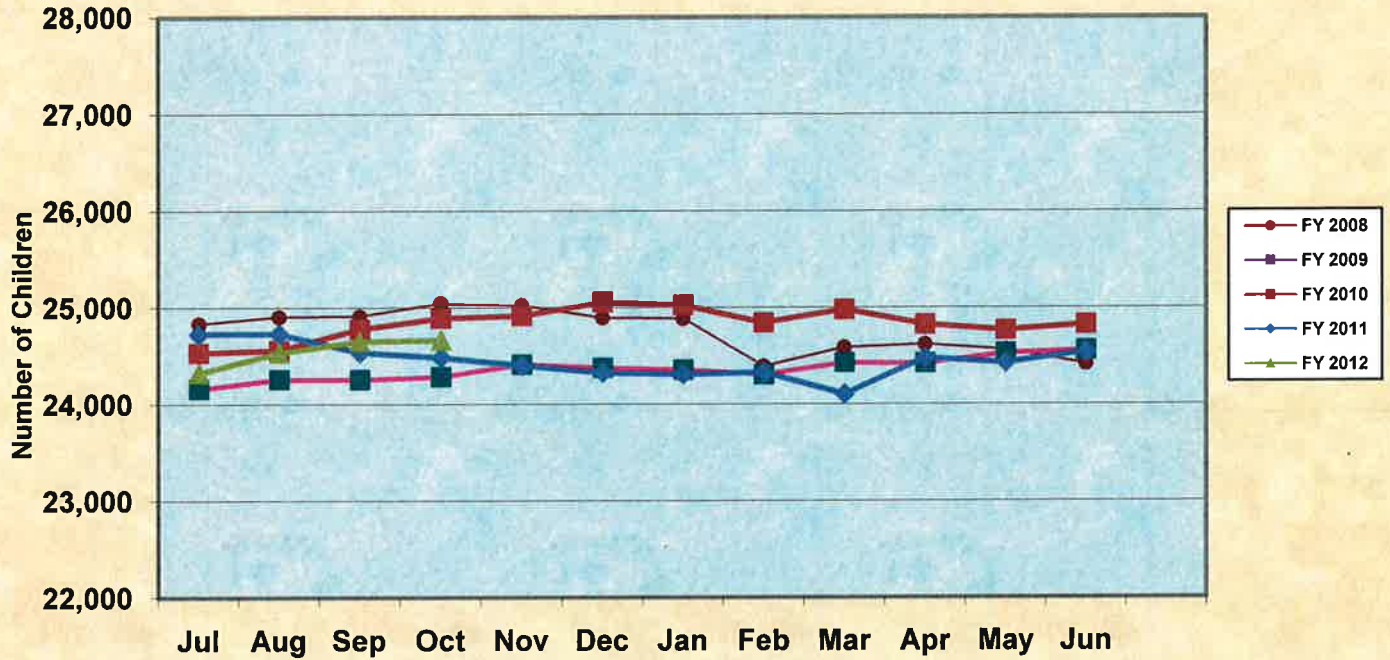


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# **Joint Committee on Government and Finance Report**

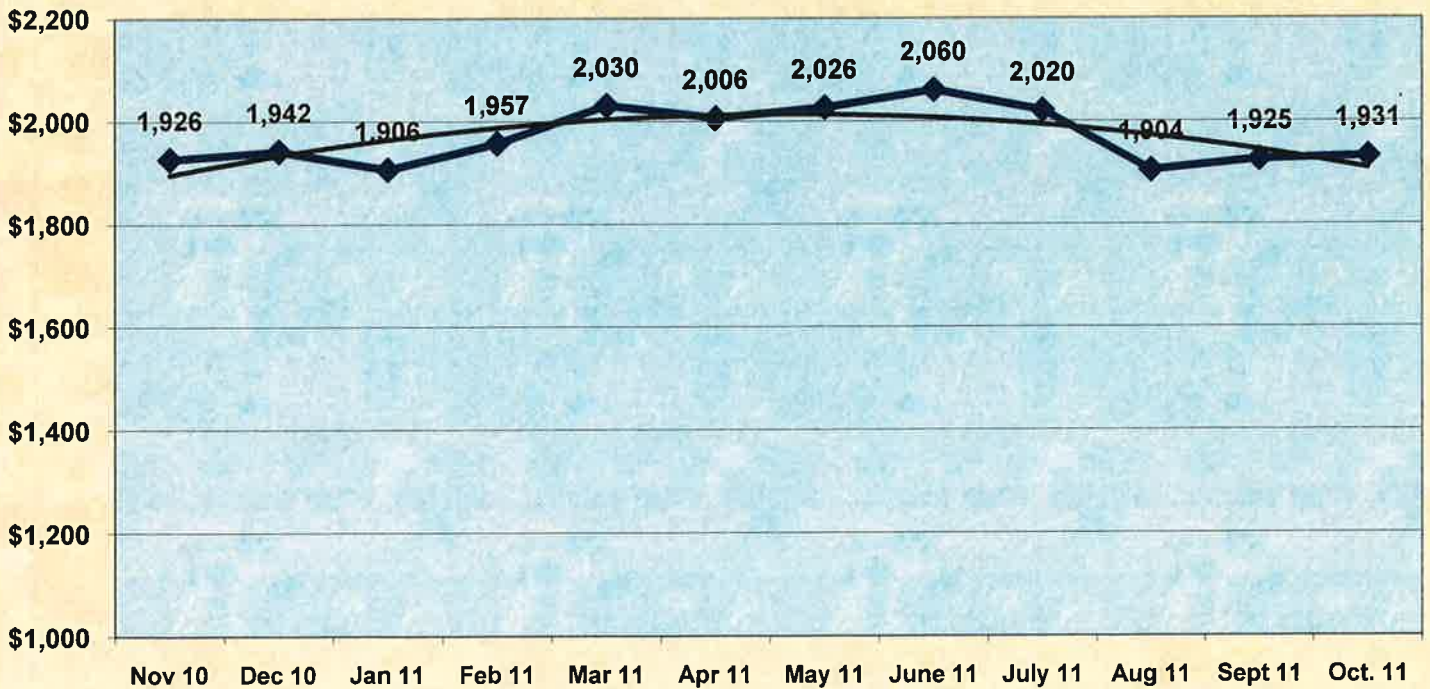
**December 2011**

## WV CHIP Enrollment



October 31st Enrollment 24,664

## Annualized Health Care Expenditures (Cost per Child)



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

	October 31, 2011	October 31, 2010	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$15,685,964	\$14,644,430	\$1,041,534	7%
Due From Federal Government	\$3,376,124	\$3,380,032	(\$3,908)	0%
Due From Other Funds	\$798,631	\$778,984	\$19,647	3%
Accrued Interest Receivable	\$5,791	\$28,946	(\$23,155)	-80%
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>\$19,962,541</b></u>	<u><b>\$18,900,955</b></u>	<u><b>\$1,061,586</b></u>	<u><b>6%</b></u>
<b>Liabilities:</b>				
Due to Other Funds	\$354,755	\$289,016	\$65,739	23%
Deferred Revenue	\$1,424,765	\$3,283,568	(\$1,858,803)	-57%
Unpaid Insurance Claims Liability	<u>\$3,820,000</u>	<u>\$3,870,000</u>	<u>(\$50,000)</u>	<u>-1%</u>
<b>Total Liabilities</b>	<u><b>\$5,599,520</b></u>	<u><b>\$7,442,584</b></u>	<u><b>(\$1,843,064)</b></u>	<u><b>-25%</b></u>
<b>Fund Equity</b>	<u><b>\$14,363,021</b></u>	<u><b>\$11,458,371</b></u>	<u><b>\$2,904,650</b></u>	<u><b>25%</b></u>
<b>Total Liabilities and Fund Equity</b>	<u><b>\$19,962,541</b></u>	<u><b>\$18,900,955</b></u>	<u><b>\$1,061,586</b></u>	<u><b>6%</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 Four Months Ending October 31, 2011 and October 31, 2010**  
**(Modified Accrual Basis)**

	October 31, 2011	October 31, 2010	Variance	
<b>Revenues</b>				
Federal Grants	13,261,304	13,447,669	(186,365)	-1%
State Appropriations	4,588,716	4,378,764	209,952	5%
Premium Revenues	208,545	141,802	66,743	47%
Investment Income:				
Investment Earnings	60,353	86,272	(25,919)	-30%
Unrealized Gain(loss) On Investments*	(53,802)	108,849	(162,651)	100%
Total Investment Income	<u>6,551</u>	<u>195,121</u>	<u>(188,570)</u>	<u>-97%</u>
<b>Total Revenues</b>	<b><u>18,065,116</u></b>	<b><u>18,163,356</u></b>	<b><u>(98,240)</u></b>	<b><u>-1%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	4,501,987	3,908,910	593,077	15%
Physicians & Surgical	3,455,052	3,650,461	(195,409)	-5%
Prescribed Drugs	3,193,389	3,190,161	3,228	0%
Dental	2,572,576	1,925,020	647,556	34%
Inpatient Hospital Services	1,064,816	1,176,558	(111,742)	-9%
Durable & Disposable Med. Equip.	469,650	418,897	50,753	12%
Outpatient Mental Health	414,768	415,691	(923)	0%
Vision	300,700	313,232	(12,532)	-4%
Inpatient Mental Health	217,574	296,685	(79,111)	-27%
Therapy	171,203	178,871	(7,668)	-4%
Medical Transportation	89,640	139,129	(49,489)	-36%
Other Services	57,819	34,470	23,349	68%
Less: Collections**	<u>(100,692)</u>	<u>(181,913)</u>	<u>81,221</u>	<u>-45%</u>
Total Claims	<u>16,408,482</u>	<u>15,466,172</u>	<u>942,310</u>	<u>6%</u>
General and Admin Expenses:				
Salaries and Benefits	169,236	173,104	(3,868)	-2%
Program Administration	590,603	936,204	(345,601)	-37%
Eligibility	174,329	141,273	33,056	23%
Outreach & Health Promotion	266,948	55,864	211,084	378%
Current	<u>87,055</u>	<u>41,874</u>	<u>45,181</u>	<u>108%</u>
Total Administrative	<u>1,288,171</u>	<u>1,348,319</u>	<u>(60,148)</u>	<u>-4%</u>
<b>Total Expenditures</b>	<b><u>17,696,653</u></b>	<b><u>16,814,491</u></b>	<b><u>882,162</u></b>	<b><u>5%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>368,463</b>	<b>1,348,865</b>	<b>(980,402)</b>	<b>-73%</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>14,363,021</u></b>	<b><u>11,458,371</u></b>	<b><u>2,904,650</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 Four Months Ended October 31, 2011**

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly Budgeted Amt	Oct-11	Actual Amt Sep-11	Actual Amt Aug-11
	Year	Budgeted Amt	Actual Amt	Variance*				
Projected Cost	\$54,634,844	\$18,211,615	\$16,009,623	\$2,201,992	\$4,552,904	\$3,742,987	\$5,574,959	\$4,278,767
Premiums	680,592	\$226,864	208,545	\$18,319	\$56,716	59,047	49,388	55,019
Subrogation & Rebates	731,381	\$243,794	100,692	143,102	\$60,948	32,864	42,172	14,005
Net Benefit Cost	53,222,871	\$17,740,957	\$15,700,386	\$2,040,571	\$4,435,239	3,651,076	5,483,399	4,209,743
Salaries & Benefits	\$580,500	\$193,500	\$169,235	\$24,265	\$48,375	\$39,609	\$39,609	\$39,909
Program Administration	3,116,505	\$1,038,835	598,761	440,074	\$259,709	146,363	140,151	148,627
Eligibility	420,000	\$140,000	0	140,000	\$35,000	0	0	0
Outreach	300,000	\$100,000	266,168	(166,168)	\$25,000	43,363	7,865	214,809
Current Expense	160,000	\$53,333	117,033	(63,700)	\$13,333	14,634	22,049	46,479
Total Admin Cost	\$4,577,005	\$1,525,668	\$1,151,197	\$374,471	\$381,417	\$243,969	\$209,674	\$449,824
Total Program Cost	\$57,799,876	\$19,266,625	\$16,851,583	\$2,415,042	\$4,816,656	\$3,895,045	\$5,693,073	\$4,659,567
Federal Share 80.83%	46,719,640	15,573,213	\$13,678,143	1,895,070	3,893,303	3,148,365	4,626,761	3,786,830
State Share 19.17%	11,080,236	3,693,412	\$3,173,440	519,972	923,353	746,680	1,066,313	872,737
Total Program Cost	\$57,799,876	\$19,266,625	\$16,851,583	\$2,415,042	\$4,816,656	\$3,895,045	\$5,693,073	\$4,659,567

\* 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

November 2011

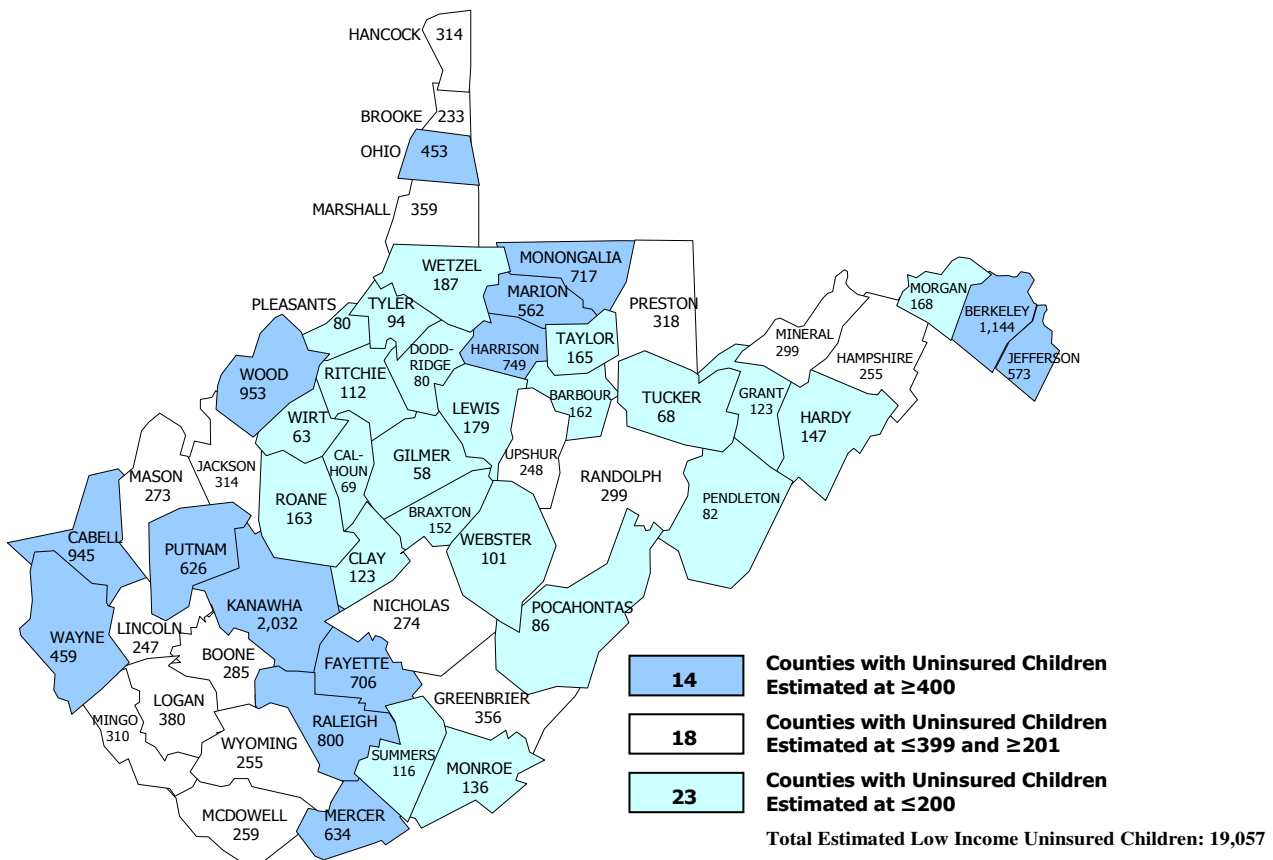
County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Nov-11	Total Medicaid Enrollment Nov-11	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Barbour	3,600	265	1,519	1,784	49.6%	180	33
Berkeley	26,251	1,284	7,894	9,178	35.0%	1,313	2
Boone	5,615	313	2,539	2,852	50.8%	281	25
Braxton	3,006	212	1,575	1,787	59.4%	150	40
Brooke	4,573	258	1,507	1,765	38.6%	229	31
Cabell	18,879	981	8,617	9,598	50.8%	944	4
Calhoun	1,518	131	825	956	63.0%	76	51
Clay	2,215	163	1,426	1,589	71.7%	111	44
Doddridge	1,673	130	689	819	48.9%	84	48
Fayette	9,438	803	4,592	5,395	57.2%	472	13
Gilmer	1,260	76	578	654	51.9%	63	54
Grant	2,555	178	987	1,165	45.6%	128	42
Greenbrier	7,131	585	2,882	3,467	48.6%	357	16
Hampshire	5,392	320	2,205	2,525	46.8%	270	27
Hancock	6,166	390	2,476	2,866	46.5%	308	20
Hardy	3,015	160	1,217	1,377	45.7%	151	39
Harrison	15,202	951	5,666	6,617	43.5%	760	7
Jackson	6,602	435	2,813	3,248	49.2%	330	18
Jefferson	12,679	510	3,064	3,574	28.2%	634	10
Kanawha	39,771	2,305	17,051	19,356	48.7%	1,989	1
Lewis	3,389	276	1,733	2,009	59.3%	169	37
Lincoln	4,930	342	2,718	3,060	62.1%	247	30
Logan	7,496	513	3,833	4,346	58.0%	375	15
Marion	11,227	712	4,288	5,000	44.5%	561	11
Marshall	6,886	345	2,759	3,104	45.1%	344	17
Mason	5,929	292	2,732	3,024	51.0%	296	21
McDowell	4,423	330	3,120	3,450	78.0%	221	32
Mercer	12,764	1,171	6,816	7,987	62.6%	638	9
Mineral	5,868	336	2,005	2,341	39.9%	293	23
Mingo	5,905	339	3,073	3,412	57.8%	295	22
Monongalia	15,294	787	4,347	5,134	33.6%	765	6
Monroe	2,835	230	1,012	1,242	43.8%	142	41
Morgan	3,596	276	1,348	1,624	45.2%	180	34
Nicholas	5,561	368	2,606	2,974	53.5%	278	26
Ohio	8,444	505	3,034	3,539	41.9%	422	14
Pendleton	1,462	117	513	630	43.1%	73	52
Pleasants	1,551	109	561	670	43.2%	78	50
Pocahontas	1,561	163	660	823	52.7%	78	49
Preston	6,536	478	2,368	2,846	43.5%	327	19
Putnam	13,150	785	3,435	4,220	32.1%	658	8
Raleigh	16,403	1,288	7,337	8,625	52.6%	820	5
Randolph	5,705	468	2,599	3,067	53.8%	285	24
Ritchie	2,205	151	884	1,035	46.9%	110	45
Roane	3,239	325	1,615	1,940	59.9%	162	38
Summers	2,521	207	1,192	1,399	55.5%	126	43
Taylor	3,514	230	1,378	1,608	45.8%	176	35
Tucker	1,371	137	492	629	45.9%	69	53
Tyler	1,924	122	762	884	45.9%	96	47



# WVCHIP Enrollment Report

November 2011

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Nov-11	Total Medicaid Enrollment Nov-11	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Upshur	4,996	387	2,314	2,701	54.1%	250	29
Wayne	9,516	544	4,033	4,577	48.1%	476	12
Webster	1,977	153	1,173	1,326	67.1%	99	46
Wetzel	3,466	219	1,576	1,795	51.8%	173	36
Wirt	1,201	98	620	718	59.8%	60	55
Wood	18,956	1,182	8,446	9,628	50.8%	948	3
Wyoming	5,116	400	2,484	2,884	56.4%	256	28
<b>Totals</b>	<b>387,459</b>	<b>24,835</b>	<b>159,988</b>	<b>184,823</b>	<b>47.7%</b>	<b>19,373</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.