

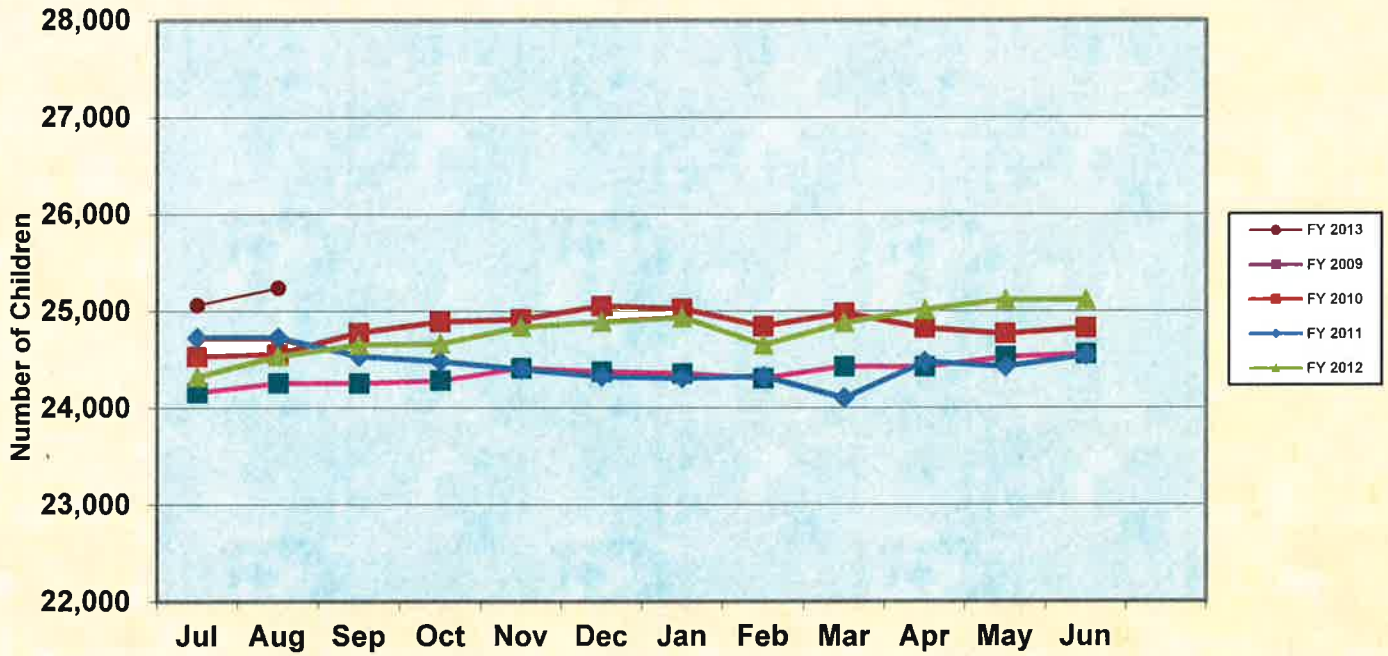


West Virginia Children's Health Insurance Program  
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# **Joint Committee on Government and Finance Report**

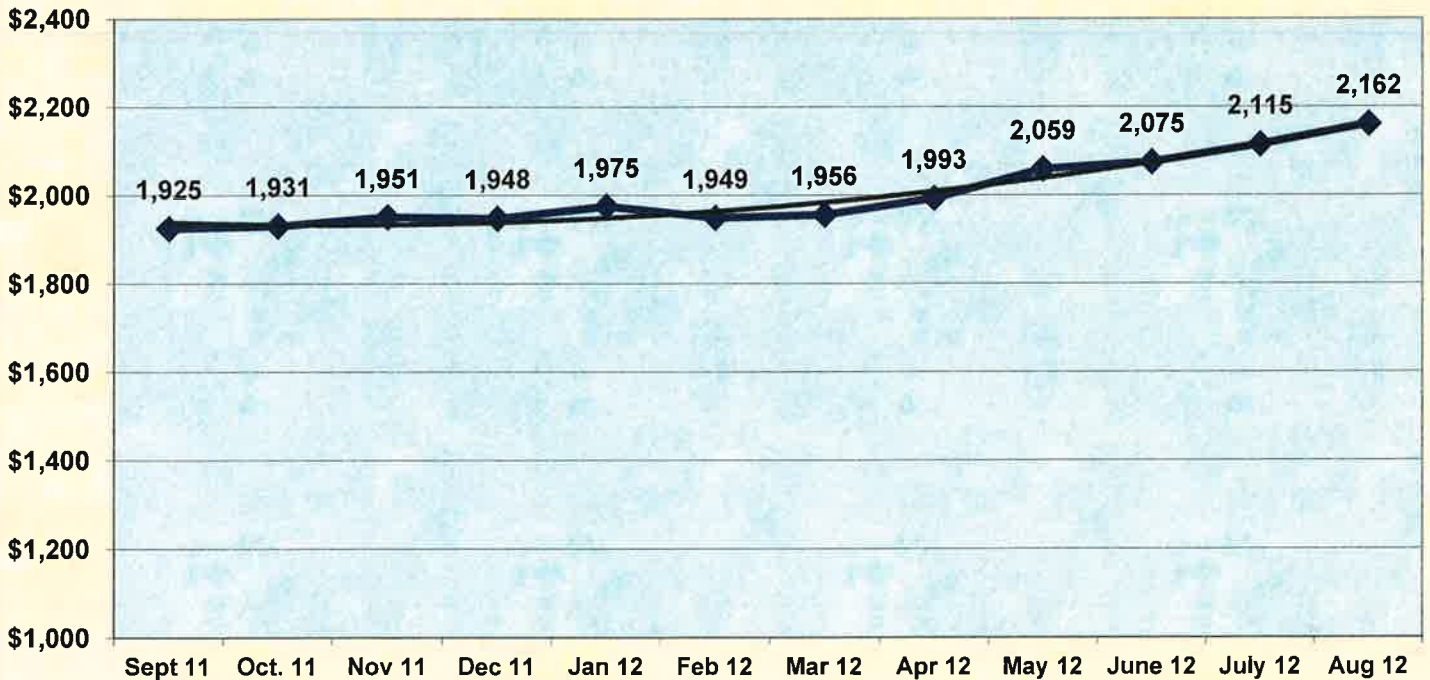
**October 2012**

## WV CHIP Enrollment



August 31st Enrollment 25,240

## Annualized Health Care Expenditures (Cost per Child)



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

|  | <b>August 31, 2012</b>     | <b>August 31, 2011</b>     | <b>Variance</b>             |                    |
|--|----------------------------|----------------------------|-----------------------------|--------------------|
| <b>Assets:</b>                           |                            |                            |                             |                    |
| Cash & Cash Equivalents                  | \$14,774,665               | \$15,112,180               | (\$337,515)                 | -2%                |
| Due From Federal Government              | \$4,247,028                | \$5,693,128                | (\$1,446,100)               | -25%               |
| Due From Other Funds                     | \$984,125                  | \$842,492                  | \$141,633                   | 17%                |
| Accrued Interest Receivable              | \$5,112                    | \$8,369                    | (\$3,257)                   | -39%               |
| Fixed Assets, at Historical Cost         | <u>\$95,345</u>            | <u>\$91,367</u>            | <u>\$3,978</u>              | <u>4%</u>          |
| <b>Total Assets</b>                      | <u><b>\$20,106,276</b></u> | <u><b>\$21,747,536</b></u> | <u><b>(\$1,641,260)</b></u> | <u><b>-8%</b></u>  |
| <b>Liabilities:</b>                      |                            |                            |                             |                    |
| Due to Other Funds                       | \$384,272                  | \$288,090                  | \$96,182                    | 33%                |
| Deferred Revenue                         | \$1,767,937                | \$3,421,124                | (\$1,653,187)               | -48%               |
| Unpaid Insurance Claims Liability        | <u>\$4,870,000</u>         | <u>\$4,210,000</u>         | <u>\$660,000</u>            | <u>16%</u>         |
| <b>Total Liabilities</b>                 | <u><b>\$7,022,209</b></u>  | <u><b>\$7,919,214</b></u>  | <u><b>(\$897,005)</b></u>   | <u><b>-11%</b></u> |
| Fund Equity                              | <u>\$13,084,067</u>        | <u>\$13,828,322</u>        | (\$744,255)                 | -5%                |
| <b>Total Liabilities and Fund Equity</b> | <u><b>\$20,106,276</b></u> | <u><b>\$21,747,536</b></u> | <u><b>(\$1,641,260)</b></u> | <u><b>-8%</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 Two Months Ending August 31, 2012 and August 31, 2011**  
**(Modified Accrual Basis)**

|                                  | August 31, 2012          | August 31, 2011          | Variance                |                   |
|----------------------------------|--------------------------|--------------------------|-------------------------|-------------------|
| <b>Revenues</b>                  |                          |                          |                         |                   |
| Federal Grants                   | 7,305,004                | 6,007,166                | 1,297,838               | 22%               |
| State Appropriations             | 2,185,115                | 2,085,126                | 99,989                  | 5%                |
| Premium Revenues                 | 147,124                  | 100,110                  | 47,014                  | 47%               |
| Investment Income:               |                          |                          |                         |                   |
| Investment Earnings              | 14,786                   | 49,312                   | (34,526)                | -70%              |
| Unrealized Gain On Investments*  | 34,890                   | (27,998)                 | 62,888                  | 225%              |
| Total Investment Income          | <u>49,676</u>            | <u>21,314</u>            | <u>28,362</u>           | <u>133%</u>       |
| <b>Total Revenues</b>            | <b><u>9,686,919</u></b>  | <b><u>8,213,716</u></b>  | <b><u>1,473,203</u></b> | <b><u>18%</u></b> |
| <b>Expenditures:</b>             |                          |                          |                         |                   |
| Claims:                          |                          |                          |                         |                   |
| Outpatient Services              | 2,234,088                | 2,100,557                | 133,531                 | 6%                |
| Physicians & Surgical            | 1,897,881                | 1,634,872                | 263,009                 | 16%               |
| Prescribed Drugs                 | 1,745,665                | 1,428,880                | 316,785                 | 22%               |
| Dental                           | 1,540,273                | 1,070,521                | 469,752                 | 44%               |
| Inpatient Hospital Services      | 638,468                  | 436,010                  | 202,458                 | 46%               |
| Durable & Disposable Med. Equip. | 239,760                  | 189,469                  | 50,291                  | 27%               |
| Outpatient Mental Health         | 233,302                  | 160,792                  | 72,510                  | 45%               |
| Vision                           | 174,520                  | 117,842                  | 56,678                  | 48%               |
| Therapy                          | 109,480                  | 75,082                   | 34,398                  | 46%               |
| Inpatient Mental Health          | 89,162                   | 103,501                  | (14,339)                | -14%              |
| Medical Transportation           | 42,720                   | 34,996                   | 7,724                   | 22%               |
| Other Services                   | 24,622                   | 36,363                   | (11,741)                | -32%              |
| Less: Collections**              | <u>(15,035)</u>          | <u>(15,966)</u>          | <u>931</u>              | <u>-6%</u>        |
| Total Claims                     | <u>8,954,906</u>         | <u>7,372,919</u>         | <u>1,581,987</u>        | <u>21%</u>        |
| General and Admin Expenses:      |                          |                          |                         |                   |
| Salaries and Benefits            | 101,429                  | 90,017                   | 11,412                  | 13%               |
| Program Administration           | 355,727                  | 290,401                  | 65,326                  | 22%               |
| Eligibility                      | 68,305                   | 44,000                   | 24,305                  | 55%               |
| Outreach & Health Promotion      | 254,550                  | 221,229                  | 33,321                  | 15%               |
| Current                          | <u>27,909</u>            | <u>65,859</u>            | <u>(37,950)</u>         | <u>-58%</u>       |
| Total Administrative             | <u>807,920</u>           | <u>711,506</u>           | <u>96,414</u>           | <u>14%</u>        |
| <b>Total Expenditures</b>        | <b><u>9,762,826</u></b>  | <b><u>8,084,425</u></b>  | <b><u>1,678,401</u></b> | <b><u>21%</u></b> |
| <b>Excess of Revenues</b>        |                          |                          |                         |                   |
| <b>Over (Under) Expenditures</b> | <b>(75,908)</b>          | <b>129,291</b>           | <b>(205,199)</b>        | <b>-159%</b>      |
| <b>Fund Equity, Beginning</b>    | <b><u>13,159,975</u></b> | <b><u>13,699,031</u></b> | <b><u>(539,056)</u></b> | <b><u>-4%</u></b> |
| <b>Fund Equity, Ending</b>       | <b><u>13,084,067</u></b> | <b><u>13,828,322</u></b> | <b><u>(744,255)</u></b> | <b><u>-5%</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 2013  
For the Two Months Ended August 31, 2012**

|                         | Budgeted for           | Year to Date        | Year to Date       | Year to Date       | Monthly            | Actual Amt         |                    |                    |
|-------------------------|------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                         | Year                   | Budgeted Amt        | Actual Amt         | Variance*          |                    | Budgeted Amt       | Aug-12             | Jul-12             |
| Projected Cost          | \$58,620,048           | \$9,770,008         | \$8,848,219        | \$921,789          | \$4,885,004        | \$5,367,644        | \$3,480,575        | \$5,177,980        |
| Premiums                | 1,166,599              | 194,433             | \$147,124          | (\$47,309)         | 97,217             | 73,684             | \$73,440           | 66,085             |
| Subrogation & Rebates   | <u>575,990</u>         | <u>95,998</u>       | <u>\$15,034</u>    | <u>(80,964)</u>    | <u>47,999</u>      | <u>958</u>         | <u>14,076</u>      | <u>145,915</u>     |
| Net Benefit Cost        | 56,877,459             | 9,559,575           | \$8,686,060        | \$873,515          | 4,783,787          | 5,293,002          | \$3,393,059        | 4,965,980          |
| Salaries & Benefits     | \$580,500              | \$96,750            | \$101,429          | (\$4,679)          | \$48,375           | \$45,005           | \$56,424           | \$44,719           |
| Program Administration  | 4,223,273              | 703,879             | \$226,467          | 477,412            | 351,939            | 72,874             | 153,593            | 145,698            |
| Eligibility             | 420,000                | 70,000              | \$6,198            | 63,802             | 35,000             | 1,998              | 4,200              | 94,706             |
| Outreach & Health Prom. | 1,000,000              | 166,667             | \$248,560          | (81,893)           | 83,333             | 242,376            | 6,184              | 11,896             |
| Current Expense         | <u>250,000</u>         | <u>41,667</u>       | <u>\$39,364</u>    | <u>2,303</u>       | <u>20,833</u>      | <u>20,888</u>      | <u>18,476</u>      | <u>17,014</u>      |
| Total Admin Cost        | \$6,473,773            | \$1,078,962         | \$622,018          | \$456,944          | \$539,481          | \$383,141          | \$238,877          | \$314,033          |
| Total Program Cost      | <u>\$63,351,232</u>    | <u>\$10,638,537</u> | <u>\$9,308,078</u> | <u>\$1,330,459</u> | <u>\$5,323,269</u> | <u>\$5,676,143</u> | <u>\$3,631,936</u> | <u>\$5,280,013</u> |
| Federal Share 80.83%    | 51,206,801             | 8,599,130           | \$7,523,720        | 1,075,410          | 4,302,798          | 4,588,026          | 2,935,694          | 4,267,835          |
| State Share 19.17%      | <u>12,144,431</u>      | <u>2,039,408</u>    | <u>\$1,784,359</u> | <u>255,049</u>     | <u>1,020,471</u>   | <u>1,088,117</u>   | <u>696,242</u>     | <u>1,012,179</u>   |
| Total Program Cost      | ** <u>\$63,351,232</u> | <u>\$10,638,537</u> | <u>\$9,308,078</u> | <u>\$1,330,459</u> | <u>\$5,323,269</u> | <u>\$5,676,143</u> | <u>\$3,631,936</u> | <u>\$5,280,013</u> |

\* 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 6/30/11 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 80.41%.

# WVCHIP Enrollment Report

ATTACHMENT 1

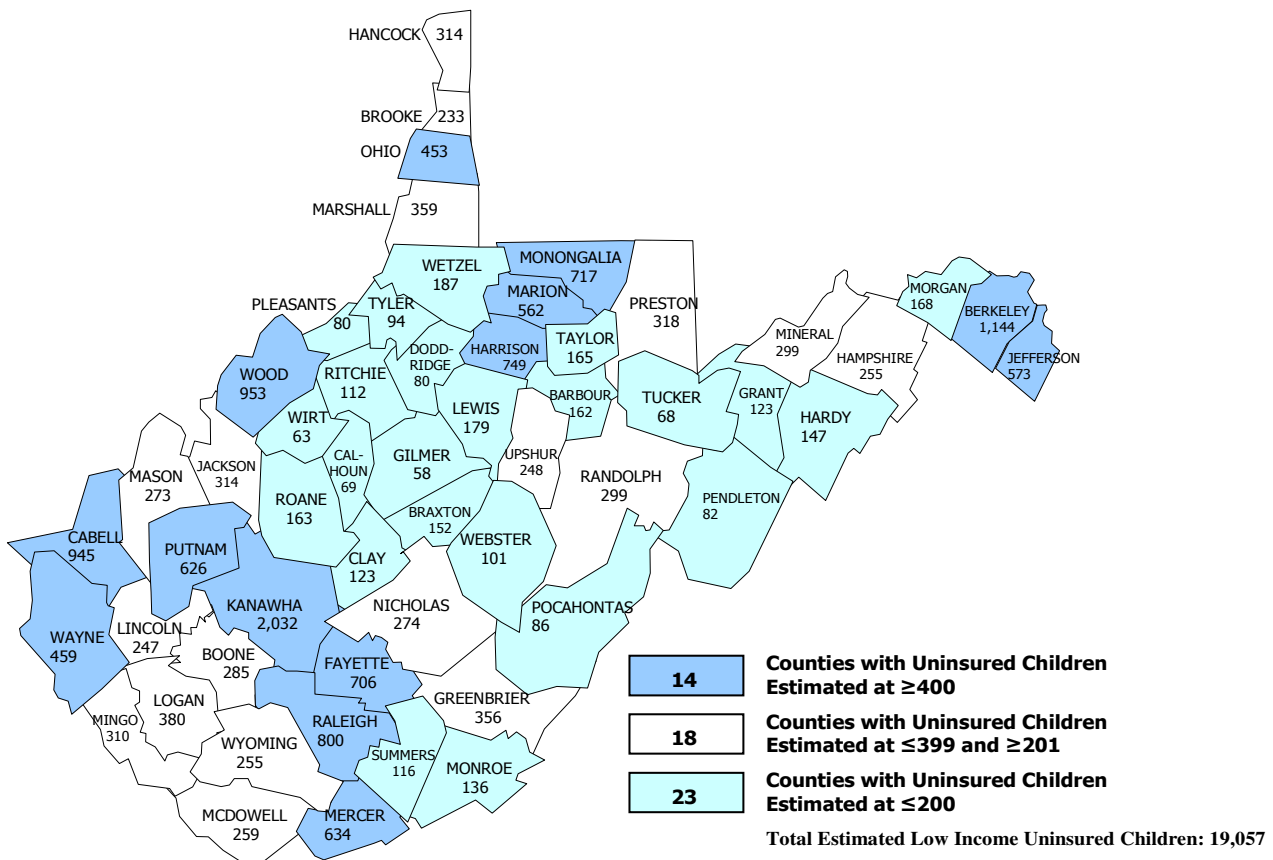
September 2012

| County     | County Pop.<br>2010 Est.<br>(0-18 Yrs) | Total CHIP<br>Enrollment<br>Sep-12 | Total Medicaid<br>Enrollment<br>Sep-12 | Total<br>CHIP/Medicaid<br>Enrollment | CHIP/Medicaid<br>Enrollment<br>% of Population | 2010<br>Est.<br>Uninsured<br>5% | 2010<br># Children<br>Uninsured<br>Ranking* |
|------------|--|------------------------------------|--|--------------------------------------|--|---------------------------------|---|
| Barbour    | 3,600                                  | 292                                | 1,544                                  | 1,836                                | 51.0%  | 180                             | 33  |
| Berkeley   | 26,251                                 | 1,384                              | 8,024                                  | 9,408                                | 35.8%  | 1,313                           | 2   |
| Boone      | 5,615                                  | 301                                | 2,446                                  | 2,747                                | 48.9%  | 281                             | 25  |
| Braxton    | 3,006                                  | 206                                | 1,464                                  | 1,670                                | 55.6%  | 150                             | 40  |
| Brooke     | 4,573                                  | 284                                | 1,492                                  | 1,776                                | 38.8%  | 229                             | 31  |
| Cabell     | 18,879                                 | 1,015                              | 8,356                                  | 9,371                                | 49.6%  | 944                             | 4   |
| Calhoun    | 1,518                                  | 124                                | 740                                    | 864                                  | 56.9%  | 76                              | 51  |
| Clay       | 2,215                                  | 184                                | 1,380                                  | 1,564                                | 70.6%  | 111                             | 44  |
| Doddridge  | 1,673                                  | 139                                | 637                                    | 776                                  | 46.4%  | 84                              | 48  |
| Fayette    | 9,438                                  | 799                                | 4,387                                  | 5,186                                | 54.9%  | 472                             | 13  |
| Gilmer     | 1,260                                  | 73                                 | 529                                    | 602                                  | 47.8%  | 63                              | 54  |
| Grant      | 2,555                                  | 218                                | 912                                    | 1,130                                | 44.2%  | 128                             | 42  |
| Greenbrier | 7,131                                  | 623                                | 2,831                                  | 3,454                                | 48.4%  | 357                             | 16  |
| Hampshire  | 5,392                                  | 315                                | 2,023                                  | 2,338                                | 43.4%  | 270                             | 27  |
| Hancock    | 6,166                                  | 364                                | 2,406                                  | 2,770                                | 44.9%  | 308                             | 20  |
| Hardy      | 3,015                                  | 210                                | 1,182                                  | 1,392                                | 46.2%  | 151                             | 39  |
| Harrison   | 15,202                                 | 947                                | 5,300                                  | 6,247                                | 41.1%  | 760                             | 7   |
| Jackson    | 6,602                                  | 444                                | 2,671                                  | 3,115                                | 47.2%  | 330                             | 18  |
| Jefferson  | 12,679                                 | 509                                | 3,063                                  | 3,572                                | 28.2%  | 634                             | 10  |
| Kanawha    | 39,771                                 | 2,302                              | 16,869                                 | 19,171                               | 48.2%  | 1,989                           | 1   |
| Lewis      | 3,389                                  | 295                                | 1,612                                  | 1,907                                | 56.3%  | 169                             | 37  |
| Lincoln    | 4,930                                  | 327                                | 2,676                                  | 3,003                                | 60.9%  | 247                             | 30  |
| Logan      | 7,496                                  | 495                                | 3,800                                  | 4,295                                | 57.3%  | 375                             | 15  |
| Marion     | 11,227                                 | 684                                | 4,220                                  | 4,904                                | 43.7%  | 561                             | 11  |
| Marshall   | 6,886                                  | 365                                | 2,704                                  | 3,069                                | 44.6%  | 344                             | 17  |
| Mason      | 5,929                                  | 299                                | 2,698                                  | 2,997                                | 50.5%  | 296                             | 21  |
| McDowell   | 4,423                                  | 294                                | 3,073                                  | 3,367                                | 76.1%  | 221                             | 32  |
| Mercer     | 12,764                                 | 1,164                              | 6,705                                  | 7,869                                | 61.6%  | 638                             | 9   |
| Mineral    | 5,868                                  | 301                                | 1,993                                  | 2,294                                | 39.1%  | 293                             | 23  |
| Mingo      | 5,905                                  | 384                                | 3,019                                  | 3,403                                | 57.6%  | 295                             | 22  |
| Monongalia | 15,294                                 | 803                                | 4,208                                  | 5,011                                | 32.8%  | 765                             | 6   |
| Monroe     | 2,835                                  | 222                                | 994                                    | 1,216                                | 42.9%  | 142                             | 41  |
| Morgan     | 3,596                                  | 263                                | 1,359                                  | 1,622                                | 45.1%  | 180                             | 34  |
| Nicholas   | 5,561                                  | 415                                | 2,478                                  | 2,893                                | 52.0%  | 278                             | 26  |
| Ohio       | 8,444                                  | 526                                | 3,072                                  | 3,598                                | 42.6%  | 422                             | 14  |
| Pendleton  | 1,462                                  | 118                                | 504                                    | 622                                  | 42.5%  | 73                              | 52  |
| Pleasants  | 1,551                                  | 118                                | 528                                    | 646                                  | 41.6%  | 78                              | 50  |
| Pocahontas | 1,561                                  | 162                                | 718                                    | 880                                  | 56.4%  | 78                              | 49  |
| Preston    | 6,536                                  | 490                                | 2,405                                  | 2,895                                | 44.3%  | 327                             | 19  |
| Putnam     | 13,150                                 | 771                                | 3,423                                  | 4,194                                | 31.9%  | 658                             | 8   |
| Raleigh    | 16,403                                 | 1,305                              | 7,342                                  | 8,647                                | 52.7%  | 820                             | 5   |
| Randolph   | 5,705                                  | 505                                | 2,555                                  | 3,060                                | 53.6%  | 285                             | 24  |
| Ritchie    | 2,205                                  | 140                                | 940                                    | 1,080                                | 49.0%  | 110                             | 45  |
| Roane      | 3,239                                  | 318                                | 1,650                                  | 1,968                                | 60.8%  | 162                             | 38  |
| Summers    | 2,521                                  | 212                                | 1,221                                  | 1,433                                | 56.8%  | 126                             | 43  |
| Taylor     | 3,514                                  | 226                                | 1,276                                  | 1,502                                | 42.7%  | 176                             | 35  |
| Tucker     | 1,371                                  | 126                                | 456                                    | 582                                  | 42.4%  | 69                              | 53  |
| Tyler      | 1,924                                  | 126                                | 732                                    | 858                                  | 44.6%  | 96                              | 47  |

# WVCHIP Enrollment Report

September 2012

| County        | County Pop. 2010 Est. (0-18 Yrs) | Total CHIP Enrollment Sep-12 | Total Medicaid Enrollment Sep-12 | Total CHIP/Medicaid Enrollment | CHIP/Medicaid % of Population | 2010 Est. Uninsured 5% | 2010 # Children Uninsured Ranking* |
|---------------|----------------------------------|------------------------------|----------------------------------|--------------------------------|-------------------------------|------------------------|------------------------------------|
| Upshur        | 4,996                            | 402                          | 2,317                            | 2,719                          | 54.4%                         | 250                    | 29                                 |
| Wayne         | 9,516                            | 507                          | 4,056                            | 4,563                          | 48.0%                         | 476                    | 12                                 |
| Webster       | 1,977                            | 150                          | 1,155                            | 1,305                          | 66.0%                         | 99                     | 46                                 |
| Wetzel        | 3,466                            | 235                          | 1,542                            | 1,777                          | 51.3%                         | 173                    | 36                                 |
| Wirt          | 1,201                            | 95                           | 674                              | 769                            | 64.1%                         | 60                     | 55                                 |
| Wood          | 18,956                           | 1,205                        | 8,184                            | 9,389                          | 49.5%                         | 948                    | 3                                  |
| Wyoming       | 5,116                            | 378                          | 2,447                            | 2,825                          | 55.2%                         | 256                    | 28                                 |
| <b>Totals</b> | <b>387,459</b>                   | <b>25,159</b>                | <b>156,992</b>                   | <b>182,151</b>                 | <b>47.0%</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.