

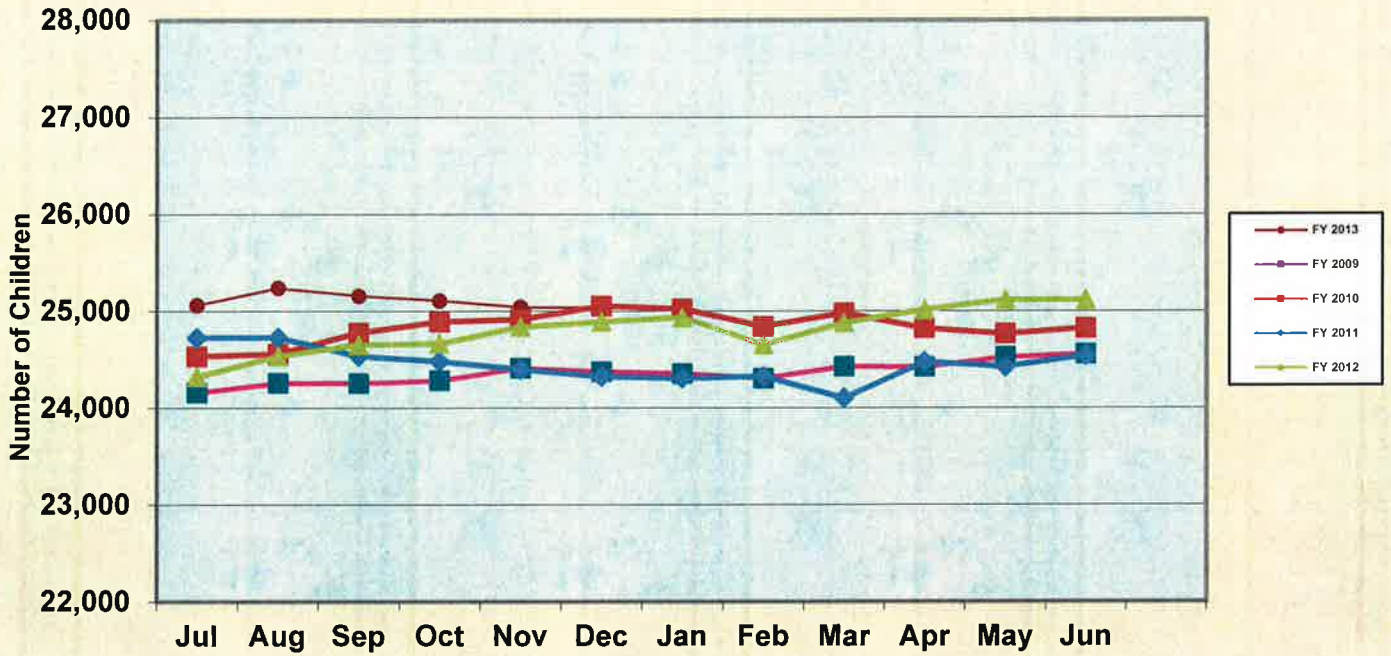


West Virginia Children's Health Insurance Program  
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# **Joint Committee on Government and Finance Report**

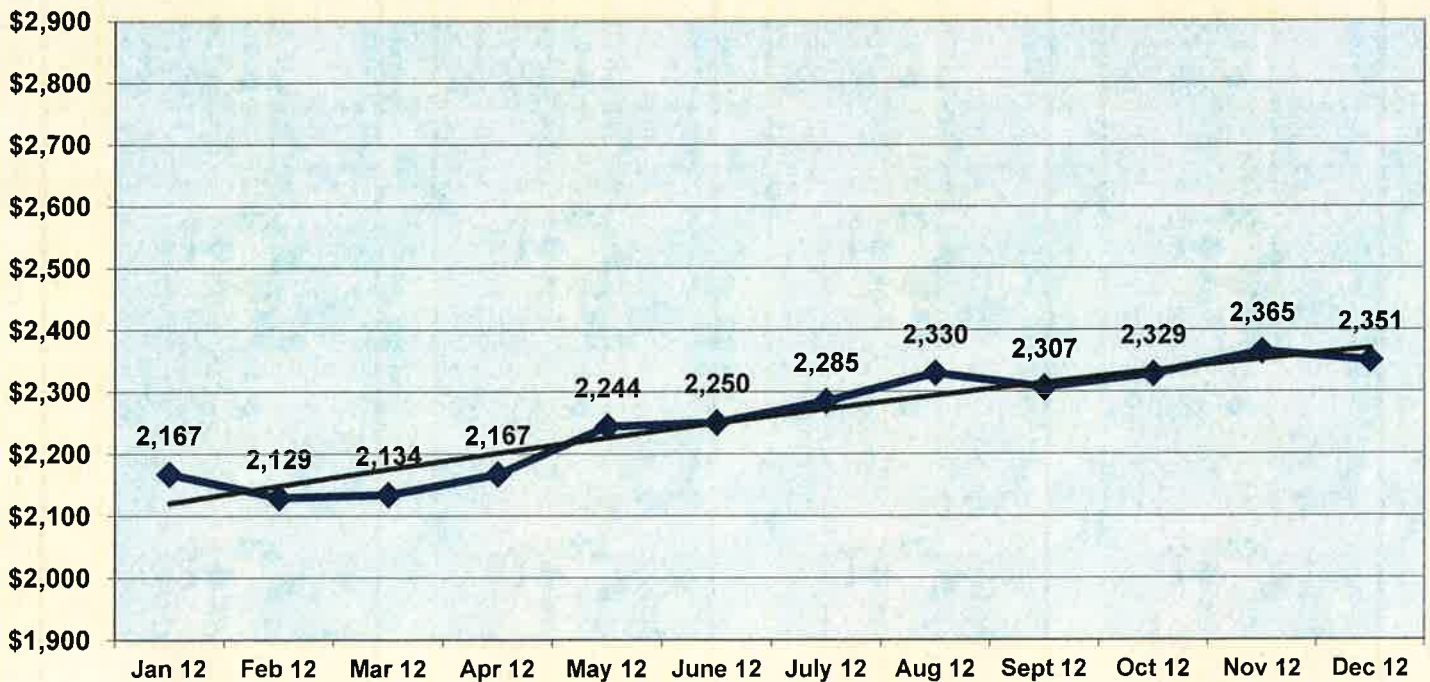
## **February 2013**

## WV CHIP Enrollment



December 31st Enrollment 25,035

## Annualized Health Care Expenditures (Cost per Child)



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

	December 31, 2012	December 31, 2011	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$13,707,734	\$13,259,327	\$448,407	3%
Due From Federal Government	\$4,103,391	\$3,530,290	\$573,101	16%
Due From Other Funds	\$996,385	\$678,463	\$317,921	47%
Accrued Interest Receivable	\$6,519	\$7,634	(\$1,115)	-15%
Fixed Assets, at Historical Cost	<u>\$95,345</u>	<u>\$89,262</u>	<u>\$6,084</u>	<u>7%</u>
 Total Assets	 <u>\$18,909,373</u>	 <u>\$17,564,975</u>	 <u>\$1,344,399</u>	 <u>8%</u>
<b>Liabilities:</b>				
Accounts Payable	\$301,816	\$236,594	\$65,222	28%
Deferred Revenue	\$2,148,384	\$1,779,692	\$368,692	21%
Unpaid Insurance Claims Liability	<u>\$4,800,000</u>	<u>\$3,310,000</u>	<u>\$1,490,000</u>	<u>45%</u>
 Total Liabilities	 <u>\$7,250,200</u>	 <u>\$5,326,286</u>	 <u>\$1,923,915</u>	 <u>36%</u>
 Fund Equity	 <u>\$11,659,173</u>	 <u>\$12,238,689</u>	 <u>(\$579,516)</u>	 <u>-5%</u>
 Total Liabilities and Fund Equity	 <u>\$18,909,373</u>	 <u>\$17,564,975</u>	 <u>\$1,344,399</u>	 <u>8%</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 Six Months Ending December 31, 2012 and December 31, 2011**  
**(Modified Accrual Basis)**

	December 31, 2012	December 31, 2011	Variance	
<b>Revenues</b>				
Federal Grants	23,385,272	20,412,335	2,972,937	15%
State Appropriations	4,588,743	4,588,716	27	0%
Premium Revenues	423,258	324,165	99,093	31%
Investment Income:				
Investment Earnings	<u>41,444</u>	<u>79,367</u>	<u>(37,923)</u>	<u>-48%</u>
<b>Total Revenues</b>	<b><u>28,438,717</u></b>	<b><u>25,404,583</u></b>	<b><u>3,034,134</u></b>	<b><u>12%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	7,058,210	6,629,331	428,879	6%
Physicians & Surgical	6,816,463	5,001,815	1,814,648	36%
Prescribed Drugs	4,904,071	4,983,908	(79,837)	-2%
Dental	4,164,095	3,752,144	411,951	11%
Inpatient Hospital Services	2,594,778	2,013,997	580,781	29%
Outpatient Mental Health	743,021	670,464	72,557	11%
Durable & Disposable Med. Equip.	608,723	681,011	(72,288)	-11%
Vision	446,274	416,108	30,166	7%
Inpatient Mental Health	397,768	406,967	(9,199)	-2%
Therapy	362,753	282,322	80,431	28%
Medical Transportation	226,746	158,174	68,572	43%
Other Services	68,179	84,519	(16,340)	-19%
Less: Collections**	<u>(305,488)</u>	<u>(64,151)</u>	<u>(241,337)</u>	<u>376%</u>
Total Claims	<u>28,085,593</u>	<u>25,016,609</u>	<u>3,068,984</u>	<u>12%</u>
General and Admin Expenses:				
Salaries and Benefits	281,683	249,817	31,866	13%
Program Administration	1,044,354	923,646	120,708	13%
Eligibility	154,228	218,329	(64,101)	-29%
Outreach & Health Promotion	533,262	500,822	32,440	6%
Current	81,138	128,302	(47,164)	-37%
Total Administrative	<u>2,094,665</u>	<u>2,020,916</u>	<u>73,749</u>	<u>4%</u>
<b>Total Expenditures</b>	<b><u>30,180,258</u></b>	<b><u>27,037,525</u></b>	<b><u>3,142,733</u></b>	<b><u>12%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b><u>(1,741,541)</u></b>	<b><u>(1,632,942)</u></b>	<b><u>(108,600)</u></b>	<b><u>7%</u></b>
Unrealized Gain(loss) On Investments*	54,275	(66,513)	120,789	-182%
<b>Fund Equity, Beginning</b>	<b><u>13,346,439</u></b>	<b><u>13,938,145</u></b>	<b><u>(591,705)</u></b>	<b><u>-4%</u></b>
<b>Fund Equity, Ending</b>	<b><u>11,659,173</u></b>	<b><u>12,238,689</u></b>	<b><u>(579,517)</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 Six Months Ended December 31, 2012**

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly Budgeted Amt	Dec-12	Actual Amt Nov-12	Actual Amt Oct-12
	Year	Budgeted Amt	Actual Amt	Variance*				
Projected Cost	\$58,620,048	\$29,310,024	\$28,312,631	\$997,393	\$4,885,004	\$3,986,984	\$5,715,196	\$4,977,063
Premiums	1,166,599	583,300	\$423,258	(\$160,041)	97,217	70,700	63,861	76,448
Subrogation & Rebates	<u>575,990</u>	<u>287,995</u>	<u>\$305,488</u>	<u>17,493</u>	<u>47,999</u>	<u>134,528</u>	<u>7,576</u>	<u>10,482</u>
Net Benefit Cost	56,877,459	28,438,730	\$27,583,885	\$854,844	4,783,787	3,781,757	5,643,759	4,890,133
Salaries & Benefits	\$580,500	\$290,250	\$281,684	\$8,566	\$48,375	\$46,140	\$44,705	\$44,705
Program Administration	4,223,273	2,111,637	\$990,962	1,120,675	351,939	148,198	159,325	171,916
Eligibility	420,000	210,000	\$109,528	100,472	35,000	1,445	2,113	2,465
Outreach & Health Prom.	1,000,000	500,000	\$527,312	(27,312)	83,333	209,626	47,056	13,404
Current Expense	<u>250,000</u>	<u>125,000</u>	<u>\$81,734</u>	<u>43,266</u>	<u>20,833</u>	<u>11,467</u>	<u>8,860</u>	<u>14,818</u>
Total Admin Cost	\$6,473,773	\$3,236,887	\$1,991,220	\$1,245,667	\$539,481	\$416,876	\$262,059	\$247,308
Total Program Cost	<u>\$63,351,232</u>	<u>\$31,675,616</u>	<u>\$29,575,105</u>	<u>\$2,100,511</u>	<u>\$5,323,269</u>	<u>\$4,198,633</u>	<u>\$5,905,818</u>	<u>\$5,137,441</u>
Federal Share 80.43%	51,206,801	25,476,698	\$23,844,590	1,632,108	4,302,798	3,376,961	4,750,049	4,132,044
State Share 19.57%	<u>12,144,431</u>	<u>6,198,918</u>	<u>\$5,730,515</u>	<u>468,403</u>	<u>1,020,471</u>	<u>821,672</u>	<u>1,155,769</u>	<u>1,005,397</u>
Total Program Cost	** <u>\$63,351,232</u>	<u>\$31,675,616</u>	<u>\$29,575,105</u>	<u>\$2,100,511</u>	<u>\$5,323,269</u>	<u>\$4,198,633</u>	<u>\$5,905,818</u>	<u>\$5,137,441</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 6/30/12 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

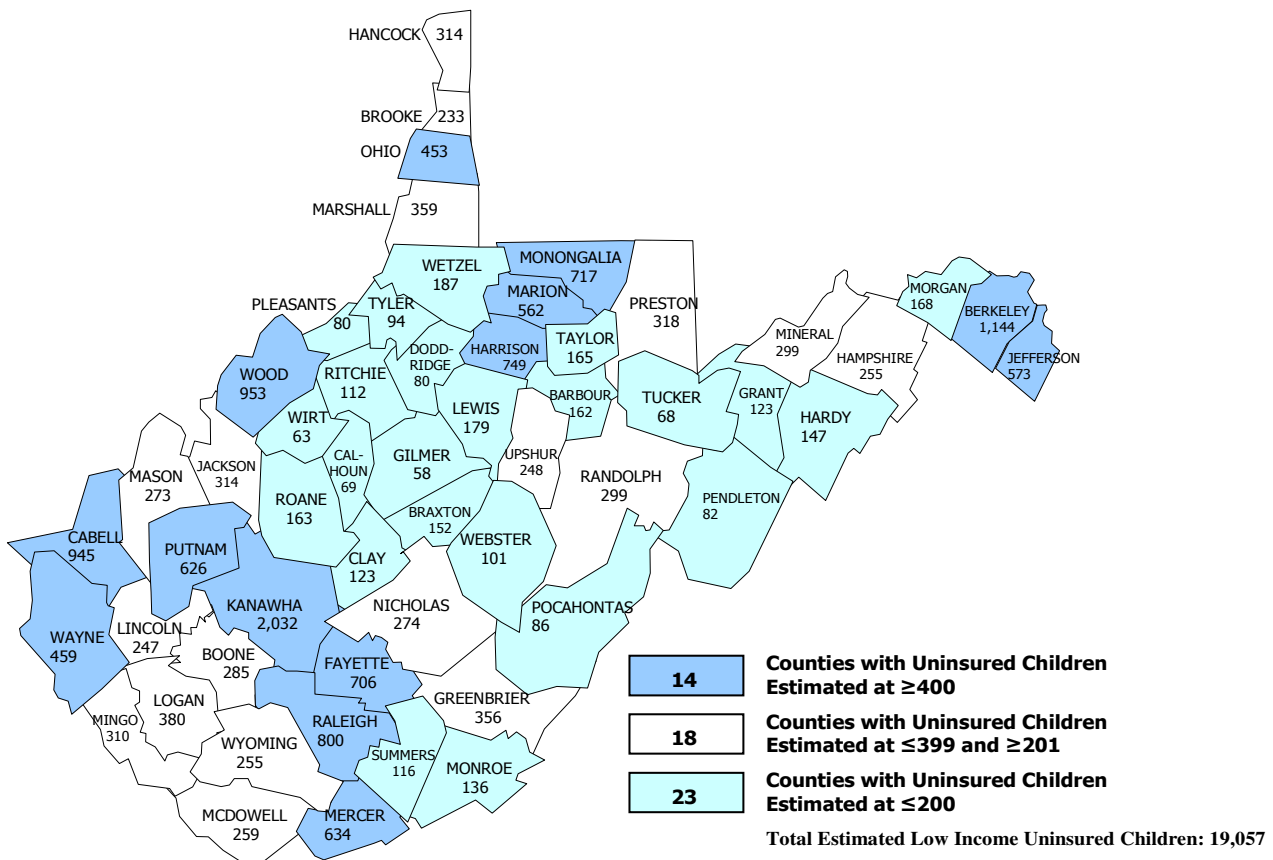
January 2013

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Jan-13	Enrollment Jan-13	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	286	1,568	1,854	51.5%	108	33
Berkeley	26,251	1,413	8,280	9,693	36.9%	788	2
Boone	5,615	307	2,544	2,851	50.8%	168	25
Braxton	3,006	218	1,457	1,675	55.7%	90	40
Brooke	4,573	264	1,511	1,775	38.8%	137	31
Cabell	18,879	1,014	8,468	9,482	50.2%	566	4
Calhoun	1,518	125	748	873	57.5%	46	51
Clay	2,215	198	1,407	1,605	72.5%	66	44
Doddridge	1,673	134	658	792	47.3%	50	48
Fayette	9,438	743	4,472	5,215	55.3%	283	13
Gilmer	1,260	68	516	584	46.3%	38	54
Grant	2,555	207	889	1,096	42.9%	77	42
Greenbrier	7,131	633	2,874	3,507	49.2%	214	16
Hampshire	5,392	272	2,041	2,313	42.9%	162	27
Hancock	6,166	377	2,402	2,779	45.1%	185	20
Hardy	3,015	198	1,237	1,435	47.6%	90	39
Harrison	15,202	938	5,451	6,389	42.0%	456	7
Jackson	6,602	431	2,774	3,205	48.5%	198	18
Jefferson	12,679	560	3,089	3,649	28.8%	380	10
Kanawha	39,771	2,285	17,040	19,325	48.6%	1,193	1
Lewis	3,389	276	1,650	1,926	56.8%	102	37
Lincoln	4,930	335	2,731	3,066	62.2%	148	30
Logan	7,496	511	3,894	4,405	58.8%	225	15
Marion	11,227	700	4,198	4,898	43.6%	337	11
Marshall	6,886	359	2,707	3,066	44.5%	207	17
Mason	5,929	300	2,711	3,011	50.8%	178	21
McDowell	4,423	283	3,085	3,368	76.2%	133	32
Mercer	12,764	1,101	6,813	7,914	62.0%	383	9
Mineral	5,868	297	1,961	2,258	38.5%	176	23
Mingo	5,905	384	3,107	3,491	59.1%	177	22
Monongalia	15,294	818	4,306	5,124	33.5%	459	6
Monroe	2,835	230	1,035	1,265	44.6%	85	41
Morgan	3,596	262	1,361	1,623	45.1%	108	34
Nicholas	5,561	417	2,527	2,944	52.9%	167	26
Ohio	8,444	484	3,070	3,554	42.1%	253	14
Pendleton	1,462	114	500	614	42.0%	44	52
Pleasants	1,551	121	547	668	43.1%	47	50
Pocahontas	1,561	152	719	871	55.8%	47	49
Preston	6,536	493	2,370	2,863	43.8%	196	19
Putnam	13,150	765	3,425	4,190	31.9%	395	8
Raleigh	16,403	1,260	7,542	8,802	53.7%	492	5
Randolph	5,705	503	2,519	3,022	53.0%	171	24
Ritchie	2,205	134	946	1,080	49.0%	66	45
Roane	3,239	298	1,691	1,989	61.4%	97	38
Summers	2,521	210	1,233	1,443	57.2%	76	43
Taylor	3,514	227	1,346	1,573	44.8%	105	35
Tucker	1,371	126	448	574	41.9%	41	53
Tyler	1,924	119	766	885	46.0%	58	47

# WVCHIP Enrollment Report

January 2013

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Jan-13	Total Medicaid Enrollment Jan-13	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	377	2,310	2,687	53.8%	150	29
Wayne	9,516	528	4,124	4,652	48.9%	285	12
Webster	1,977	152	1,166	1,318	66.7%	59	46
Wetzel	3,466	237	1,524	1,761	50.8%	104	36
Wirt	1,201	93	679	772	64.3%	36	55
Wood	18,956	1,162	8,284	9,446	49.8%	569	3
Wyoming	5,116	363	2,520	2,883	56.4%	153	28
<b>Totals</b>	<b>387,459</b>	<b>24,862</b>	<b>159,241</b>	<b>184,103</b>	<b>47.5%</b>	<b>11,624</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.