

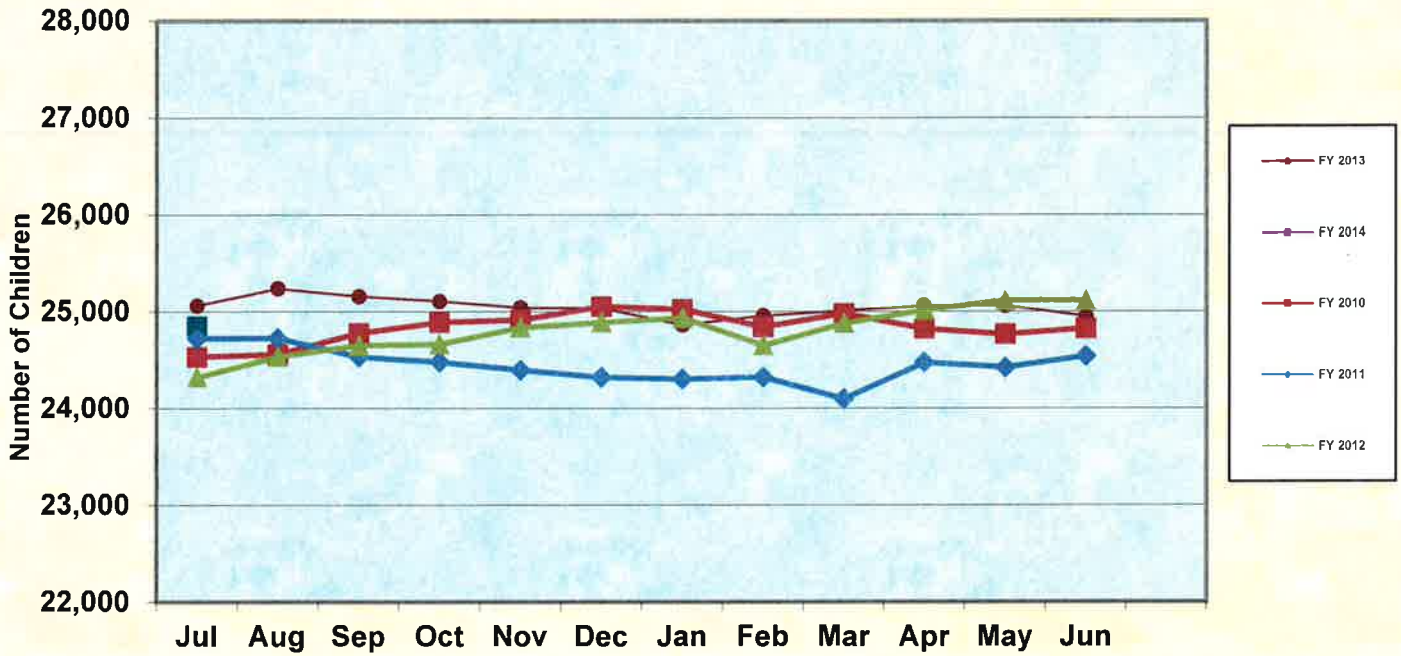


West Virginia Children's Health Insurance Program  
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# **Joint Committee on Government and Finance Report**

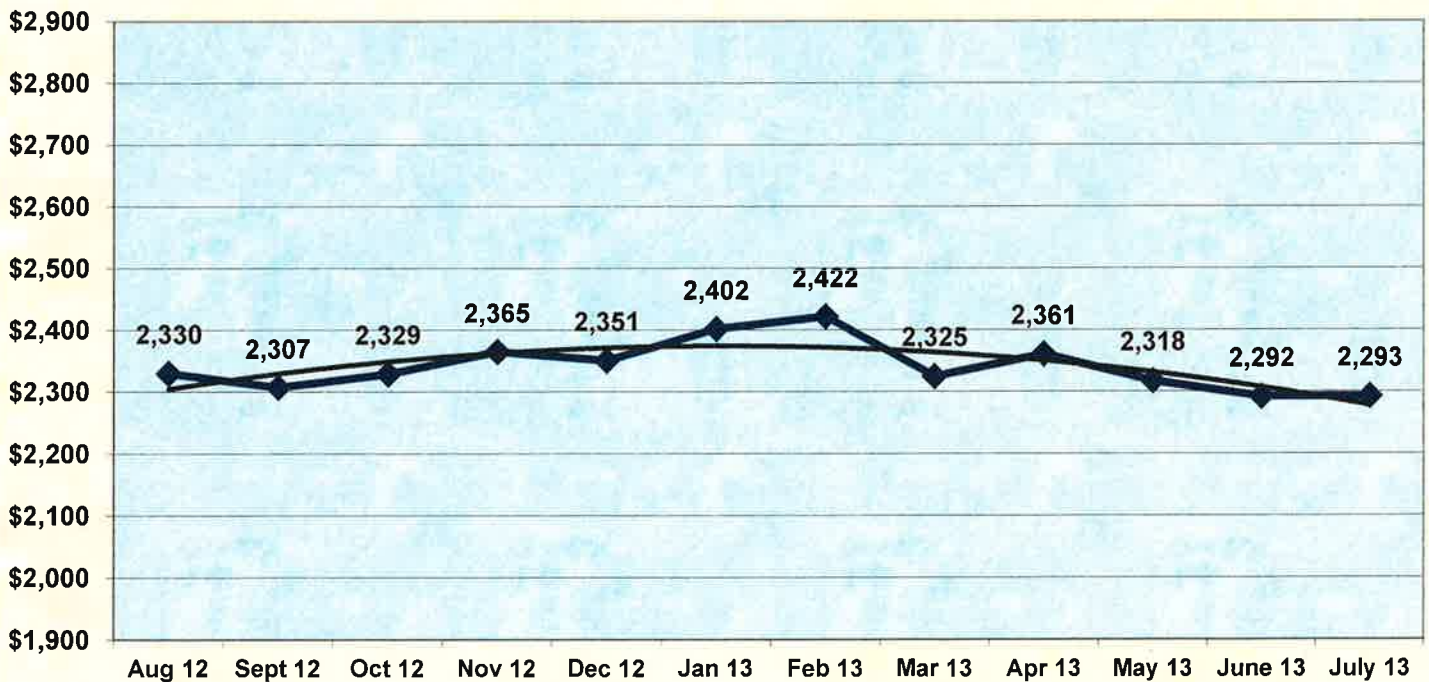
## **September 2013**

## WV CHIP Enrollment



July 31st Enrollment 24,849

## Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program  
Comparative Balance Sheet  
July 2013 and 2012  
(Accrual Basis)**

	July 31, 2013	July 31, 2012	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$15,588,841	\$16,096,319	(\$507,478)	-3%
Due From Federal Government	\$3,715,284	\$4,715,436	(\$1,000,152)	-21%
Due From Other Funds	\$903,993	\$1,118,334	(\$214,341)	-19%
Accrued Interest Receivable	\$5,344	\$29,652	(\$24,308)	-82%
Fixed Assets, at Historical Cost	<u>\$95,744</u>	<u>\$94,332</u>	<u>\$1,412</u>	<u>1%</u>
<b>Total Assets</b>	<u>\$20,309,206</u>	<u>\$22,054,073</u>	<u>(\$1,744,867)</u>	<u>-8%</u>
<b>Liabilities:</b>				
Due to Other Funds	\$229,277	\$163,770	\$65,507	40%
Deferred Revenue	\$1,119,010	\$2,160,939	(\$1,041,929)	-48%
Unpaid Insurance Claims Liability	<u>\$4,390,000</u>	<u>\$5,670,000</u>	<u>(\$1,280,000)</u>	<u>-23%</u>
<b>Total Liabilities</b>	<u>\$5,738,287</u>	<u>\$7,994,709</u>	<u>(\$2,256,422)</u>	<u>-28%</u>
<b>Fund Equity</b>	<u>\$14,570,919</u>	<u>\$14,059,364</u>	<u>\$511,555</u>	<u>4%</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$20,309,206</u>	<u>\$22,054,072</u>	<u>(\$1,744,866)</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 One Month Ending July 31, 2013 and July 31, 2012**  
**(Modified Accrual Basis)**

	July 31, 2013	July 31, 2012	Variance	
<b>Revenues</b>				
Federal Grants	2,651,812	3,089,941	(438,129)	-14%
State Appropriations	1,997,547	2,185,115	(187,568)	-9%
Premium Revenues	76,900	73,440	3,460	5%
Investment Income:				
Investment Earnings	5,344	9,674	(4,330)	-45%
Unrealized Gain On Investments*	<u>4,365</u>	<u>19,978</u>	(15,613)	-78%
Total Investment Income	<u>9,709</u>	<u>29,652</u>	<u>(19,943)</u>	<u>-67%</u>
<b>Total Revenues</b>	<b><u>4,735,968</u></b>	<b><u>5,378,148</u></b>	<b><u>(642,179)</u></b>	<b><u>-12%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	836,357	1,299,129	(462,772)	-36%
Prescribed Drugs	609,476	588,807	20,669	4%
Dental	560,538	552,870	7,668	1%
Inpatient Hospital Services	398,877	306,241	92,636	30%
Physicians & Surgical	376,437	1,052,985	(676,548)	-64%
Outpatient Mental Health	83,581	134,395	(50,814)	-38%
Therapy	67,954	67,627	327	0%
Durable & Disposable Med. Equip.	49,736	88,212	(38,476)	-44%
Inpatient Mental Health	39,370	62,863	(23,493)	-37%
Vision	34,338	67,683	(33,345)	-49%
Medical Transportation	18,506	49,480	(30,974)	-63%
Other Services	14,578	18,265	(3,687)	-20%
Less: Collections**	<u>(267,917)</u>	<u>(14,076)</u>	<u>(253,841)</u>	<u>1803%</u>
Total Claims	<u>2,821,831</u>	<u>4,274,481</u>	<u>(1,452,650)</u>	<u>-34%</u>
General and Admin Expenses:				
Salaries and Benefits	62,620	56,424	6,196	11%
Program Administration	168,591	94,697	73,894	78%
Eligibility	85,592	31,000	54,592	176%
Outreach & Health Promotion	19,081	6,950	12,131	175%
Current	<u>13,588</u>	<u>15,207</u>	<u>(1,619)</u>	<u>-11%</u>
Total Administrative	<u>349,472</u>	<u>204,278</u>	<u>145,194</u>	<u>71%</u>
<b>Total Expenditures</b>	<b><u>3,171,303</u></b>	<b><u>4,478,759</u></b>	<b><u>(1,307,456)</u></b>	<b><u>-29%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>1,564,665</b>	<b>899,389</b>	<b>665,277</b>	<b>74%</b>
<b>Fund Equity, Beginning</b>	<b><u>13,006,254</u></b>	<b><u>13,159,975</u></b>	<b><u>(153,721)</u></b>	<b><u>-1%</u></b>
<b>Fund Equity, Ending</b>	<b><u>14,570,919</u></b>	<b><u>14,059,364</u></b>	<b><u>511,556</u></b>	<b><u>4%</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 2014  
For the One Month Ended July 31, 2013**

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly Budgeted Amt	Actual Amt	Actual Amt	Actual Amt
	Year	Budgeted Amt	Actual Amt	Variance*		Jul-13	Jun-13	May-13
Projected Cost	\$47,897,012	\$3,991,418	\$3,699,055	\$292,362	\$3,991,418	\$3,699,055	\$4,025,776	\$5,222,950
Premiums	969,397	80,783	\$76,900	(\$3,883)	80,783	\$76,900	68,764	71,981
Subrogation & Rebates	<u>457,374</u>	<u>38,115</u>	<u>\$267,917</u>	<u>229,803</u>	<u>38,115</u>	<u>267,917</u>	<u>62,749</u>	<u>12,867</u>
Net Benefit Cost	46,470,241	3,907,458	\$3,354,238	\$553,220	3,907,458	\$3,354,238	3,894,263	5,138,102
Salaries & Benefits	\$710,522	\$59,210	\$62,620	(\$3,410)	\$59,210	\$62,620	\$50,169	\$47,879
Program Administration	3,024,544	252,045	\$93,274	158,771	252,045	93,274	237,982	185,456
Eligibility	400,000	33,333	\$116,592	(83,259)	33,333	116,592	105,234	2,125
Outreach & Health Prom.	1,000,000	83,333	\$16,304	67,029	83,333	16,304	0	195,994
Current Expense	<u>170,000</u>	<u>14,167</u>	<u>\$17,563</u>	<u>(3,396)</u>	<u>14,167</u>	<u>17,563</u>	<u>14,865</u>	<u>18,001</u>
Total Admin Cost	\$5,305,066	\$442,089	\$306,353	\$135,736	\$442,089	\$306,353	\$408,250	\$449,455
Total Program Cost	<u>\$51,775,307</u>	<u>\$4,349,547</u>	<u>\$3,660,591</u>	<u>\$688,956</u>	<u>\$4,349,547</u>	<u>\$3,660,591</u>	<u>\$4,302,513</u>	<u>\$5,587,557</u>
Federal Share 80.43%	41,642,879	3,515,739	\$2,944,214	571,525	3,515,739	2,944,214	3,460,511	4,494,072
State Share 19.57%	<u>10,132,428</u>	<u>833,808</u>	<u>\$716,378</u>	<u>117,430</u>	<u>833,808</u>	<u>716,378</u>	<u>842,002</u>	<u>1,093,485</u>
Total Program Cost	<u>** \$51,775,307</u>	<u>\$4,349,547</u>	<u>\$3,660,591</u>	<u>\$688,956</u>	<u>\$4,349,547</u>	<u>\$3,660,591</u>	<u>\$4,302,513</u>	<u>\$5,587,557</u>

\* Positive percentages indicate favorable variances  
\*\* Budgeted Year Based on CCRC Actuary 6/30/2013 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 6/30/13 Final worksheet  
Net Paid Program Costs.

2/ Federal Share for FFY 2014 is 79.76%. Federal Share for FFY 2013 (10/1/12 - 9/30/13) is set at 80.43%.

# WVCHIP Enrollment Report

ATTACHMENT 1

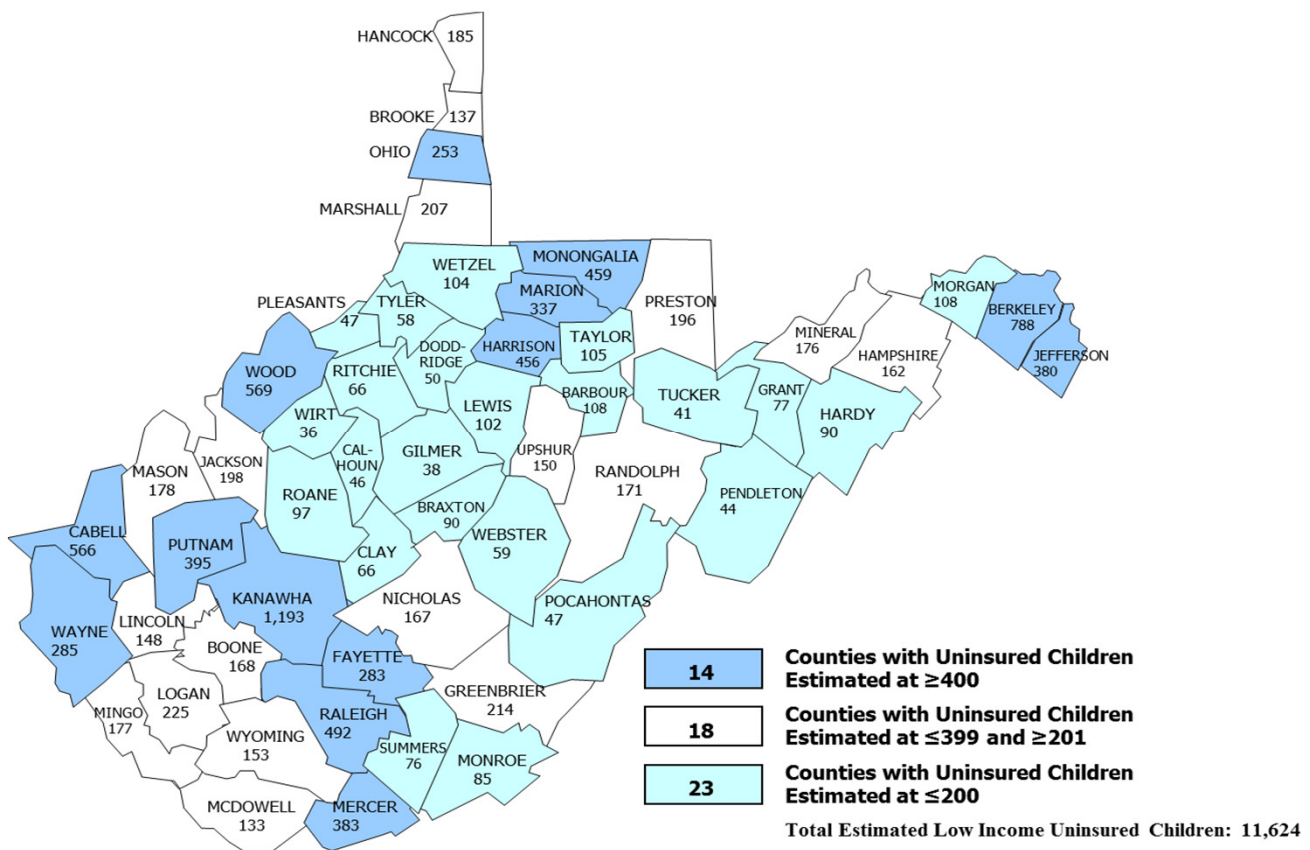
August 2013

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Aug-13	Enrollment Aug-13	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	272	1,487	1,759	48.9%	108	33
Berkeley	26,251	1,385	8,494	9,879	37.6%	788	2
Boone	5,615	317	2,568	2,885	51.4%	168	25
Braxton	3,006	215	1,448	1,663	55.3%	90	40
Brooke	4,573	285	1,501	1,786	39.1%	137	31
Cabell	18,879	1,002	8,223	9,225	48.9%	566	4
Calhoun	1,518	125	739	864	56.9%	46	51
Clay	2,215	196	1,360	1,556	70.2%	66	44
Doddridge	1,673	146	592	738	44.1%	50	48
Fayette	9,438	773	4,483	5,256	55.7%	283	13
Gilmer	1,260	68	525	593	47.0%	38	54
Grant	2,555	189	919	1,108	43.4%	77	42
Greenbrier	7,131	588	2,835	3,423	48.0%	214	16
Hampshire	5,392	278	2,006	2,284	42.4%	162	27
Hancock	6,166	386	2,328	2,714	44.0%	185	20
Hardy	3,015	184	1,227	1,411	46.8%	90	39
Harrison	15,202	968	5,382	6,350	41.8%	456	7
Jackson	6,602	428	2,694	3,122	47.3%	198	18
Jefferson	12,679	583	3,108	3,691	29.1%	380	10
Kanawha	39,771	2,357	16,807	19,164	48.2%	1,193	1
Lewis	3,389	243	1,529	1,772	52.3%	102	37
Lincoln	4,930	366	2,671	3,037	61.6%	148	30
Logan	7,496	508	3,750	4,258	56.8%	225	15
Marion	11,227	705	4,189	4,894	43.6%	337	11
Marshall	6,886	353	2,699	3,052	44.3%	207	17
Mason	5,929	286	2,642	2,928	49.4%	178	21
McDowell	4,423	291	3,062	3,353	75.8%	133	32
Mercer	12,764	1,087	6,771	7,858	61.6%	383	9
Mineral	5,868	285	1,958	2,243	38.2%	176	23
Mingo	5,905	392	3,147	3,539	59.9%	177	22
Monongalia	15,294	788	4,355	5,143	33.6%	459	6
Monroe	2,835	228	989	1,217	42.9%	85	41
Morgan	3,596	268	1,362	1,630	45.3%	108	34
Nicholas	5,561	391	2,506	2,897	52.1%	167	26
Ohio	8,444	498	2,898	3,396	40.2%	253	14
Pendleton	1,462	115	527	642	43.9%	44	52
Pleasants	1,551	121	515	636	41.0%	47	50
Pocahontas	1,561	142	681	823	52.7%	47	49
Preston	6,536	461	2,380	2,841	43.5%	196	19
Putnam	13,150	781	3,451	4,232	32.2%	395	8
Raleigh	16,403	1,242	7,525	8,767	53.4%	492	5
Randolph	5,705	518	2,523	3,041	53.3%	171	24
Ritchie	2,205	133	922	1,055	47.9%	66	45
Roane	3,239	314	1,629	1,943	60.0%	97	38
Summers	2,521	194	1,265	1,459	57.9%	76	43
Taylor	3,514	219	1,308	1,527	43.5%	105	35
Tucker	1,371	135	469	604	44.1%	41	53
Tyler	1,924	96	760	856	44.5%	58	47

# WVCHIP Enrollment Report

August 2013

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Aug-13	Total Medicaid Enrollment Aug-13	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	377	2,368	2,745	54.9%	150	29
Wayne	9,516	494	4,193	4,687	49.3%	285	12
Webster	1,977	160	1,169	1,329	67.2%	59	46
Wetzel	3,466	231	1,500	1,731	49.9%	104	36
Wirt	1,201	87	649	736	61.3%	36	55
Wood	18,956	1,120	8,238	9,358	49.4%	569	3
Wyoming	5,116	412	2,502	2,914	57.0%	153	28
<b>Totals</b>	<b>387,459</b>	<b>24,786</b>	<b>157,828</b>	<b>182,614</b>	<b>47.1%</b>	<b>11,624</b>	



**Note 1:** The most recent estimate for all uninsured children statewide from the US Census Current Population Survey is 3%. It should be noted that even this three 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 3% uninsured estimate as a target number for outreach.