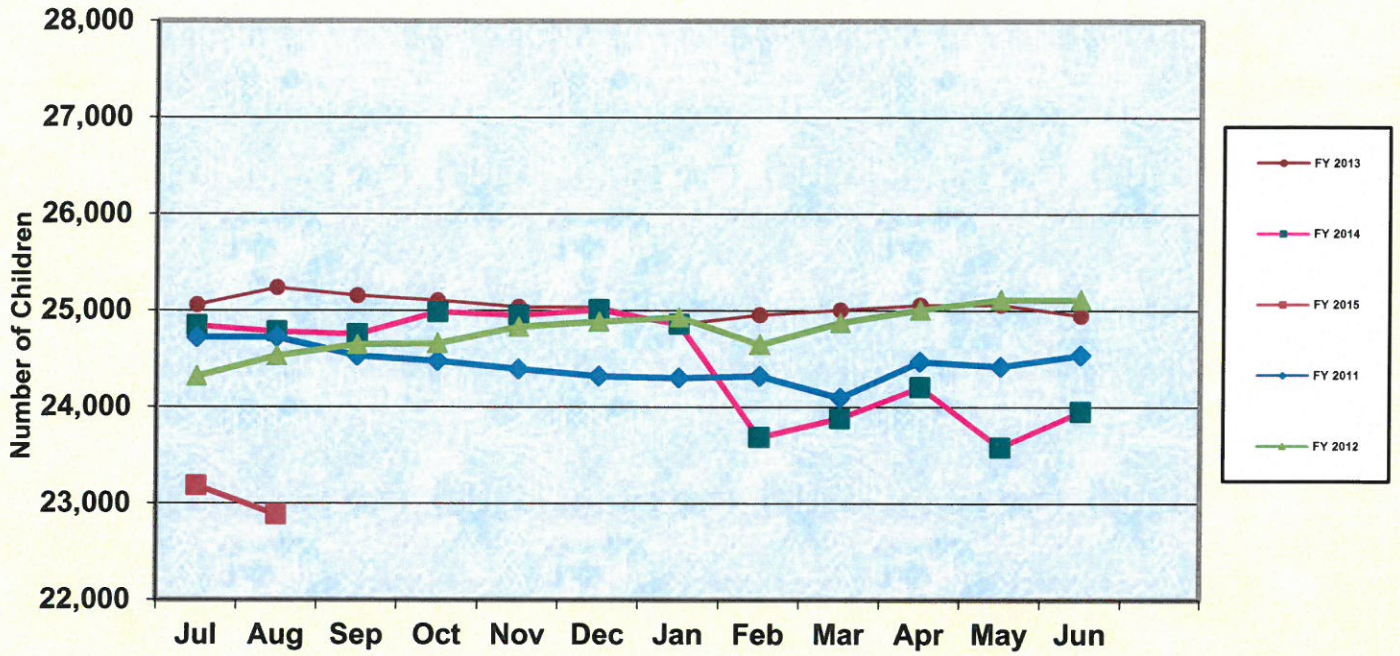


West Virginia Children's Health Insurance Program  
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## **Joint Committee on Government and Finance Report**

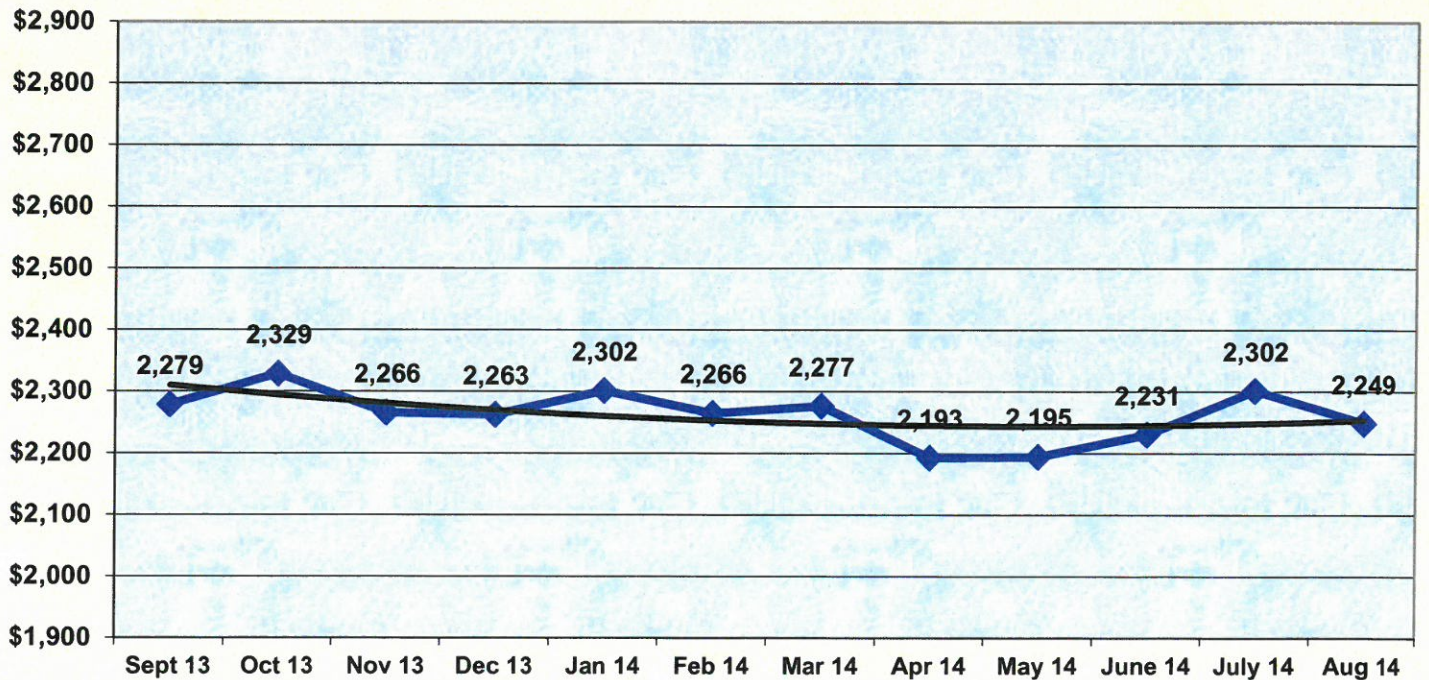
**October 2014**

## WV CHIP Enrollment



August 31st Enrollment 22,888

## Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program  
Comparative Balance Sheet  
August 2014 and 2013  
(Accrual Basis)**

	August 31, 2014	August 31, 2013	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$13,788,673	\$13,616,020	\$172,653	1%
Due From Federal Government	\$3,617,461	\$3,702,188	(\$84,727)	-2%
Due From Other Funds	\$917,972	\$900,806	\$17,166	2%
Accrued Interest Receivable	\$7,512	\$6,710	\$802	12%
Fixed Assets, at Historical Cost	<u>\$93,386</u>	<u>\$95,533</u>	<u>(\$2,146)</u>	<u>-2%</u>
<b>Total Assets</b>	<b><u>\$18,425,004</u></b>	<b><u>\$18,321,257</u></b>	<b><u>\$103,747</u></b>	<b><u>1%</u></b>
<b>Liabilities:</b>				
Accounts Payable	\$295,433	\$182,994	\$112,439	61%
Deferred Revenue	\$965,528	\$416,036	\$549,492	132%
Unpaid Insurance Claims Liability	<u>\$4,240,000</u>	<u>\$4,420,000</u>	<u>(\$180,000)</u>	<u>-4%</u>
<b>Total Liabilities</b>	<b><u>\$5,500,961</u></b>	<b><u>\$5,019,030</u></b>	<b><u>\$481,931</u></b>	<b><u>10%</u></b>
<b>Fund Equity</b>	<b><u>\$12,924,043</u></b>	<b><u>\$13,302,227</u></b>	<b><u>(\$378,184)</u></b>	<b><u>-3%</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$18,425,004</u></b>	<b><u>\$18,321,257</u></b>	<b><u>\$103,747</u></b>	<b><u>1%</u></b>

## 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, 2014 and August 31, 2013**  
**(Modified Accrual Basis)**

	August 31, 2014	August 31, 2013	Variance	
<b>Revenues</b>				
Federal Grants	6,213,639	6,789,971	(576,332)	-8%
State Appropriations	1,997,852	1,997,547	305	0%
Premium Revenues	163,253	142,028	21,225	15%
Investment Income:				
Investment Earnings	<u>15,404</u>	<u>12,054</u>	<u>3,350</u>	<u>28%</u>
<b>Total Revenues</b>	<b><u>8,390,147</u></b>	<b><u>8,941,600</u></b>	<b><u>(551,453)</u></b>	<b><u>-6%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	1,722,160	2,210,580	(488,420)	-22%
Physicians & Surgical	1,722,160	1,294,761	427,399	33%
Prescribed Drugs	1,519,276	1,609,742	(90,466)	-6%
Dental	1,200,006	1,383,607	(183,601)	-13%
Inpatient Hospital Services	325,928	720,939	(395,011)	-55%
Outpatient Mental Health	195,769	252,205	(56,436)	-22%
Inpatient Mental Health	(7,909)	265,074	(272,983)	-103%
Durable & Disposable Med. Equip.	187,472	182,070	5,402	3%
Vision	144,244	145,796	(1,552)	-1%
Therapy	104,149	145,742	(41,593)	-29%
Medical Transportation	56,433	43,393	13,040	30%
Other Services	12,475	27,164	(14,689)	-54%
Less: Collections**	<u>(11,652)</u>	<u>(267,917)</u>	<u>256,265</u>	<u>-96%</u>
Total Claims	<u>7,170,511</u>	<u>8,013,156</u>	<u>(842,645)</u>	<u>-11%</u>
General and Admin Expenses:				
Salaries and Benefits	115,447	113,140	2,307	2%
Program Administration	521,913	347,365	174,548	50%
Eligibility	2,295	117,017	(114,722)	-98%
Outreach & Health Promotion	13,097	27,597	(14,500)	-53%
Current	<u>45,465</u>	<u>26,014</u>	<u>19,451</u>	<u>75%</u>
Total Administrative	<u>698,217</u>	<u>631,133</u>	<u>67,084</u>	<u>11%</u>
<b>Total Expenditures</b>	<b><u>7,868,728</u></b>	<b><u>8,644,289</u></b>	<b><u>(775,561)</u></b>	<b><u>-9%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>521,419</b>	<b>297,311</b>	<b>224,108</b>	<b>75%</b>
Unrealized Gain(loss) On Investments*	3,106	(1,338)	4,444	-332%
<b>Fund Equity, Beginning</b>	<b><u>12,399,518</u></b>	<b><u>13,006,254</u></b>	<b><u>(606,736)</u></b>	<b><u>-5%</u></b>
<b>Fund Equity, Ending</b>	<b><u>12,924,043</u></b>	<b><u>13,302,227</u></b>	<b><u>(378,184)</u></b>	<b><u>-3%</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 2015  
For the Two Months Ended August 31, 2014**

	Budgeted for	Year to Date	Year to Date	Year to Date	Year to Date Variance*	Monthly	Actual Amt	Actual Amt	Actual Amt
	Year	Budgeted Amt	Actual Amt	Variance*		Budgeted Amt	Aug-14	Jul-14	Jun-14
Projected Cost	\$46,437,409	\$7,739,568	\$8,466,610	(\$727,042)	-9%	\$3,869,784	\$3,990,324	\$4,476,286	\$4,961,788
Premiums	1,308,573	218,096	\$163,253	(\$54,843)	-25%	109,048	78,455	\$84,798	74,773
Subrogation & Rebates	<u>1,100,607</u>	<u>183,435</u>	<u>\$11,652</u>	<u>(171,783)</u>	<u>-94%</u>	<u>91,717</u>	<u>0</u>	<u>11,652</u>	<u>153,468</u>
Net Benefit Cost	44,028,229	7,506,186	\$8,291,705	(\$785,519)	-10%	3,753,093	3,911,869	\$4,379,836	4,733,547
Salaries & Benefits	\$680,653	\$113,442.17	\$115,447	(\$2,005)	-2%	\$56,721	\$51,166	\$64,281	\$51,037
Program Administration	1,781,676	296,946	\$469,927	(172,981)	-58%	148,473	289,315	180,612	266,144
Eligibility	250,000	41,667	\$0	41,667	100%	20,833	0	0	510
Outreach & Health Prom.	380,900	63,483	\$8,691	54,792	86%	31,742	2,725	5,966	159,723
Current Expense	<u>220,000</u>	<u>36,667</u>	<u>\$36,250</u>	<u>417</u>	<u>1%</u>	<u>18,333</u>	<u>20,218</u>	<u>16,032</u>	<u>25,348</u>
Total Admin Cost	\$3,313,229	\$552,205	\$630,315	(\$78,110)	-14%	\$276,102	\$363,424	\$266,891	\$502,762
Total Program Cost	<u>\$47,341,458</u>	<u>\$8,058,391</u>	<u>\$8,922,020</u>	<u>(\$863,629)</u>	<u>-11%</u>	<u>\$4,029,196</u>	<u>\$4,275,293</u>	<u>\$4,646,727</u>	<u>\$5,236,309</u>
Federal Share 79.76%	37,849,496	6,427,373	\$7,116,203	(688,831)	-11%	3,213,686	3,409,974	3,706,230	4,176,480
State Share 20.24%	<u>9,491,962</u>	<u>1,631,018</u>	<u>\$1,805,817</u>	<u>(174,799)</u>	<u>-11%</u>	<u>815,509</u>	<u>865,319</u>	<u>940,498</u>	<u>1,059,829</u>
Total Program Cost	** <u>\$47,341,458</u>	<u>\$8,058,391</u>	<u>\$8,922,020</u>	<u>(\$863,629)</u>	<u>-11%</u>	<u>\$4,029,196</u>	<u>\$4,275,293</u>	<u>\$4,646,727</u>	<u>\$5,236,309</u>

\* Positive percentages indicate favorable variances  
 \*\* Budgeted Year Based on CCRC Actuary 6/30/2014 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 6/30/14 Final worksheet Net Paid Program Costs.
- 2/. Federal Share for FFY 2015 is 79.95%. Federal Share for FFY 2014 (10/1/13 - 9/30/14) is set at 79.76%.

# WVCHIP Enrollment Report

ATTACHMENT 1

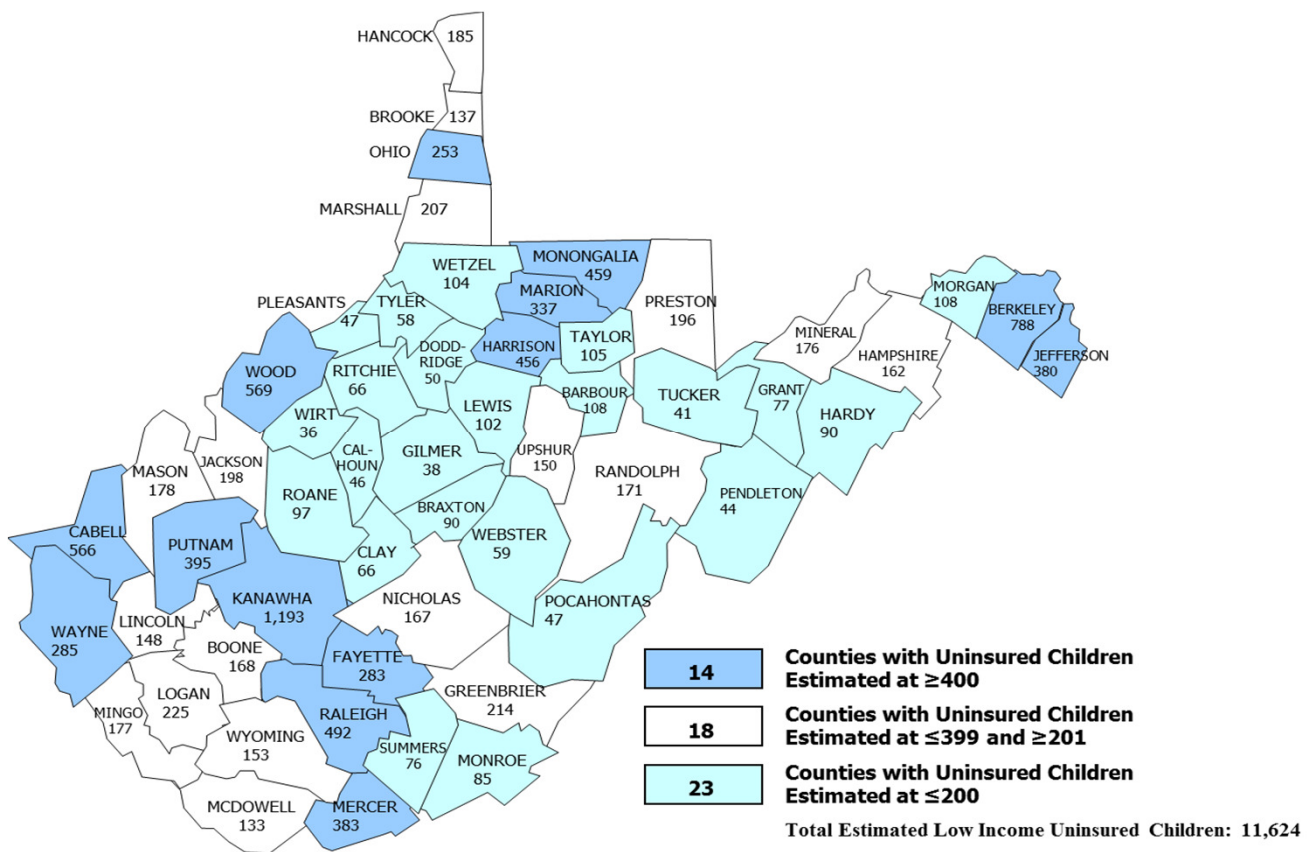
September 2014

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Sep-14	Enrollment Sep-14	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	263	1,667	1,930	53.6%	108	33
Berkeley	26,251	1,339	10,335	11,674	44.5%	788	2
Boone	5,615	253	3,034	3,287	58.5%	168	25
Braxton	3,006	216	1,552	1,768	58.8%	90	40
Brooke	4,573	211	1,686	1,897	41.5%	137	31
Cabell	18,879	901	9,212	10,113	53.6%	566	4
Calhoun	1,518	127	794	921	60.7%	46	51
Clay	2,215	154	1,361	1,515	68.4%	66	44
Doddridge	1,673	127	651	778	46.5%	50	48
Fayette	9,438	722	5,127	5,849	62.0%	283	13
Gilmer	1,260	79	552	631	50.1%	38	54
Grant	2,555	141	1,044	1,185	46.4%	77	42
Greenbrier	7,131	502	3,399	3,901	54.7%	214	16
Hampshire	5,392	234	2,313	2,547	47.2%	162	27
Hancock	6,166	331	2,610	2,941	47.7%	185	20
Hardy	3,015	161	1,513	1,674	55.5%	90	39
Harrison	15,202	915	6,102	7,017	46.2%	456	7
Jackson	6,602	369	2,950	3,319	50.3%	198	18
Jefferson	12,679	494	3,694	4,188	33.0%	380	10
Kanawha	39,771	2,058	18,881	20,939	52.6%	1,193	1
Lewis	3,389	202	1,767	1,969	58.1%	102	37
Lincoln	4,930	296	3,005	3,301	67.0%	148	30
Logan	7,496	435	4,445	4,880	65.1%	225	15
Marion	11,227	578	4,927	5,505	49.0%	337	11
Marshall	6,886	290	2,897	3,187	46.3%	207	17
Mason	5,929	225	2,796	3,021	51.0%	178	21
McDowell	4,423	206	3,252	3,458	78.2%	133	32
Mercer	12,764	924	7,316	8,240	64.6%	383	9
Mineral	5,868	257	2,263	2,520	42.9%	176	23
Mingo	5,905	295	3,690	3,985	67.5%	177	22
Monongalia	15,294	750	4,922	5,672	37.1%	459	6
Monroe	2,835	208	1,152	1,360	48.0%	85	41
Morgan	3,596	227	1,521	1,748	48.6%	108	34
Nicholas	5,561	371	2,889	3,260	58.6%	167	26
Ohio	8,444	452	3,280	3,732	44.2%	253	14
Pendleton	1,462	102	575	677	46.3%	44	52
Pleasants	1,551	119	584	703	45.3%	47	50
Pocahontas	1,561	128	797	925	59.3%	47	49
Preston	6,536	383	2,812	3,195	48.9%	196	19
Putnam	13,150	669	4,108	4,777	36.3%	395	8
Raleigh	16,403	1,101	8,605	9,706	59.2%	492	5
Randolph	5,705	448	2,728	3,176	55.7%	171	24
Ritchie	2,205	136	948	1,084	49.2%	66	45
Roane	3,239	260	1,784	2,044	63.1%	97	38
Summers	2,521	156	1,318	1,474	58.5%	76	43
Taylor	3,514	204	1,399	1,603	45.6%	105	35
Tucker	1,371	98	550	648	47.3%	41	53
Tyler	1,924	102	821	923	48.0%	58	47

# WVCHIP Enrollment Report

September 2014

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Sep-14	Total Medicaid Enrollment Sep-14	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	326	2,519	2,845	56.9%	150	29
Wayne	9,516	390	4,734	5,124	53.8%	285	12
Webster	1,977	117	1,236	1,353	68.4%	59	46
Wetzel	3,466	204	1,703	1,907	55.0%	104	36
Wirt	1,201	75	705	780	65.0%	36	55
Wood	18,956	988	8,973	9,961	52.5%	569	3
Wyoming	5,116	350	2,753	3,103	60.7%	153	28
<b>Totals</b>	<b>387,459</b>	<b>21,669</b>	<b>178,251</b>	<b>199,920</b>	<b>51.6%</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.