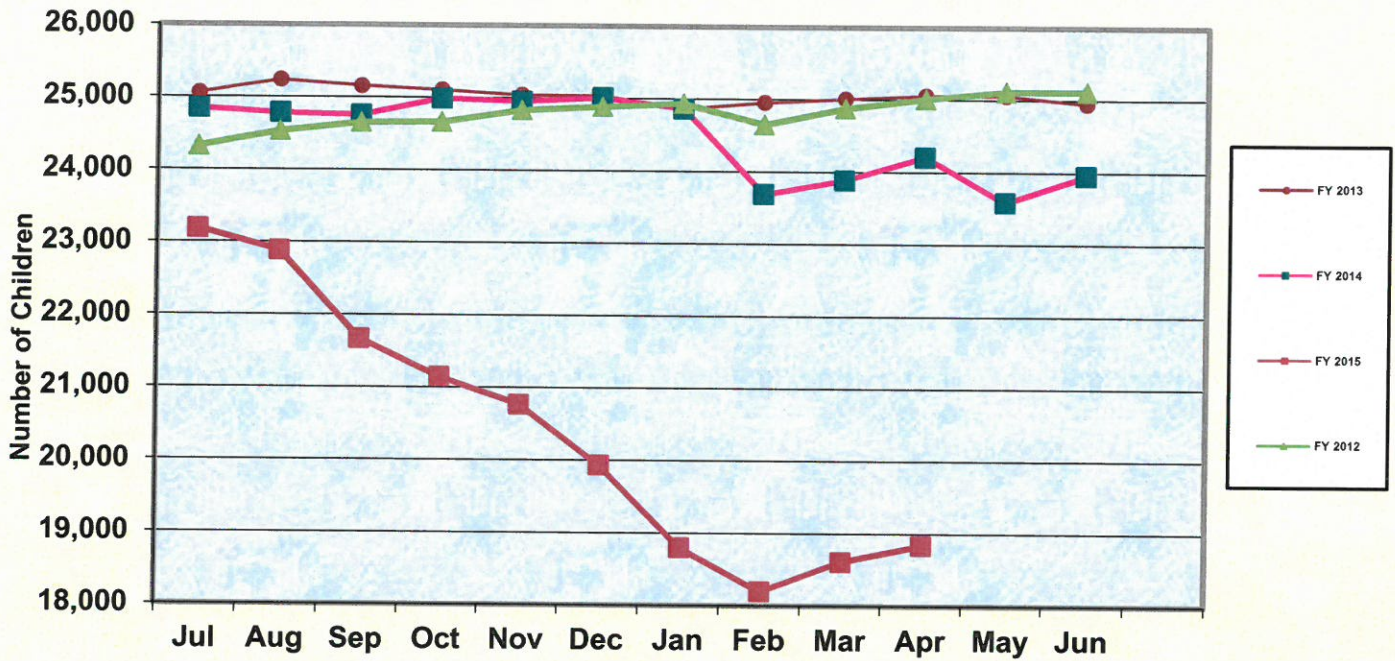


West Virginia Children's Health Insurance Program
2 Hale Street
Suite 101
Charleston, WV 25301
304-558-2732 voice / 304-558-2741 fax
Helpline 877-982-2447
www.chip.wv.gov

Joint Committee on Government and Finance Report

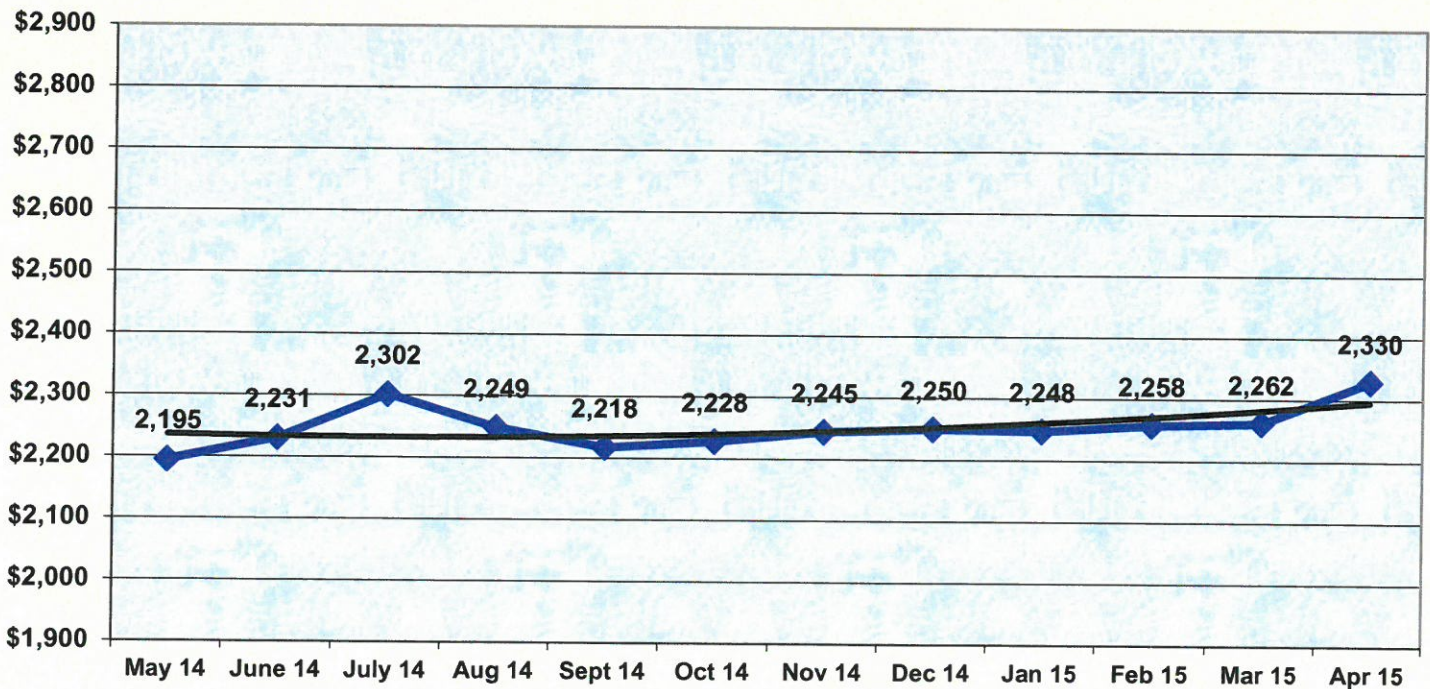
June 2015

WV CHIP Enrollment



April 30th Enrollment 18,842

Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program
Comparative Balance Sheet
April 2015 and 2014
(Accrual Basis)**

	April 30, 2015	April 30, 2014	Variance	
Assets:				
Cash & Cash Equivalents	\$8,818,363	\$15,388,395	(\$6,570,032)	-43%
Due From Federal Government	\$3,887,396	\$4,034,873	(\$147,477)	-4%
Due From Other Funds	\$727,291	\$1,023,894	(\$296,603)	-29%
Accrued Interest Receivable	\$5,726	\$7,439	(\$1,713)	-23%
Fixed Assets, at Historical Cost	<u>\$82,046</u>	<u>\$93,386</u>	<u>(\$11,340)</u>	<u>-12%</u>
 Total Assets	 <u>\$13,520,821</u>	 <u>\$20,547,987</u>	 <u>(\$7,027,166)</u>	 <u>-34%</u>
Liabilities:				
Accounts Payable	\$347,389	\$198,767	\$148,622	75%
Deferred Revenue	\$270,630	(\$77,075)	\$347,705	451%
Unpaid Insurance Claims Liability	<u>\$3,280,000</u>	<u>\$4,860,000</u>	<u>(\$1,580,000)</u>	<u>-33%</u>
 Total Liabilities	 <u>\$3,898,019</u>	 <u>\$4,981,692</u>	 <u>(\$1,083,673)</u>	 <u>-22%</u>
 Fund Equity	 <u>\$9,622,802</u>	 <u>\$15,566,295</u>	 <u>(\$5,943,493)</u>	 <u>-38%</u>
 Total Liabilities and Fund Equity	 <u>\$13,520,821</u>	 <u>\$20,547,987</u>	 <u>(\$7,027,166)</u>	 <u>-34%</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 Ten Months Ending April 30, 2015 and April 30, 2014
(Modified Accrual Basis)

	April 30, 2015	April 30, 2014	Variance	
Revenues				
Federal Grants	31,735,565	36,813,237	(5,077,672)	-14%
State Appropriations	4,195,490	9,987,748	(5,792,258)	-58%
Premium Revenues	985,043	751,635	233,408	31%
Investment Income:				
Investment Earnings	<u>61,525</u>	<u>62,668</u>	<u>(1,143)</u>	<u>-2%</u>
Total Revenues	<u>36,977,622</u>	<u>47,615,288</u>	<u>(10,637,666)</u>	<u>-22%</u>
Expenditures:				
Claims:				
Outpatient Services	10,273,633	11,429,322	(1,155,689)	-10%
Physicians & Surgical	7,855,813	7,390,325	465,488	6%
Prescribed Drugs	7,133,555	8,009,904	(876,349)	-11%
Dental	5,261,335	6,442,237	(1,180,902)	-18%
Inpatient Hospital Services	2,521,019	3,619,205	(1,098,186)	-30%
Outpatient Mental Health	1,049,458	1,253,390	(203,932)	-16%
Durable & Disposable Med. Equip.	830,028	1,041,686	(211,658)	-20%
Inpatient Mental Health	673,574	1,281,190	(607,616)	-47%
Vision	570,198	671,793	(101,595)	-15%
Therapy	515,561	579,324	(63,763)	-11%
Medical Transportation	291,545	317,841	(26,296)	-8%
Other Services	76,425	107,059	(30,634)	-29%
Less: Collections**	<u>(657,616)</u>	<u>(866,716)</u>	<u>209,100</u>	<u>-24%</u>
Total Claims	<u>36,394,528</u>	<u>41,276,560</u>	<u>(4,882,032)</u>	<u>-12%</u>
General and Admin Expenses:				
Salaries and Benefits	516,632	520,003	(3,371)	-1%
Program Administration	2,637,545	2,276,028	361,517	16%
Eligibility	52,814	201,800	(148,986)	-74%
Outreach & Health Promotion	447,877	588,074	(140,197)	-24%
Current	<u>176,418</u>	<u>155,997</u>	<u>20,421</u>	<u>13%</u>
Total Administrative	<u>3,831,286</u>	<u>3,741,902</u>	<u>89,384</u>	<u>2%</u>
Total Expenditures	<u>40,225,814</u>	<u>45,018,462</u>	<u>(4,792,648)</u>	<u>-11%</u>
Excess of Revenues				
Over (Under) Expenditures	(3,248,191)	2,596,826	(5,845,017)	-225%
Unrealized Gain(loss) On Investments*	4,881	28,145	(23,264)	-83%
Fund Equity, Beginning	<u>12,866,112</u>	<u>12,941,324</u>	<u>(75,212)</u>	<u>-1%</u>
Fund Equity, Ending	<u>9,622,802</u>	<u>15,566,295</u>	<u>(5,943,493)</u>	<u>-38%</u>

* 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 Ten Months Ended April 30, 2015

	Budgeted for	Year to Date	Year to Date	Year to Date	Variance*	Monthly	Actual Amt	Actual Amt	Actual Amt	Actual Amt
	Year	Budgeted Amt	Actual Amt	Budgeted Amt						
Projected Cost	\$44,941,229	\$37,451,024	\$38,111,036	\$37,451,024	(\$660,011)	\$3,745,102	\$3,722,149	\$3,200,827	\$3,263,600	
Premiums	1,687,540	1,406,283	\$985,043	1,406,283	(\$421,241)	140,628	116,959	116,445	124,145	
Subrogation & Rebates	1,100,607	917,173	\$657,616	917,173	(259,556)	91,717	39,075	222,206	10,636	
Net Benefit Cost	42,153,082	35,127,568	\$36,468,376	35,127,568	(\$1,340,808)	3,596,831	3,566,115	2,862,176	3,128,819	
Salaries & Benefits	\$680,653	\$567,211	\$516,633	\$567,211	\$50,578	\$56,721	\$44,954	\$48,359	\$51,166	
Program Administration	1,781,676	1,484,730	\$2,570,369	1,484,730	(1,085,639)	148,473	270,622	205,649	224,543	
Eligibility	250,000	208,333	\$52,814	208,333	155,519	20,833	510	14,591	1,713	
Outreach & Health Prom.	380,900	317,417	\$401,056	317,417	(83,639)	31,742	636	2,931	2,785	
Current Expense	220,000	183,333	\$170,561	183,333	12,772	18,333	16,186	15,395	11,764	
Total Admin Cost	\$3,313,229	\$2,761,024	\$3,711,433	\$2,761,024	(\$950,409)	\$276,102	\$332,908	\$286,925	\$291,971	
Total Program Cost	\$45,466,311	\$37,888,593	\$40,179,809	\$37,888,593	(\$2,291,217)	\$3,872,933	\$3,899,023	\$3,149,101	\$3,420,790	
Federal Share 79.95%	36,350,316	30,291,930	\$32,099,706	30,291,930	(1,807,777)	3,089,052	3,117,269	2,517,706	2,734,922	
State Share 20.05%	9,115,995	7,596,663	\$8,080,103	7,596,663	(483,440)	783,882	781,754	631,395	685,868	
Total Program Cost	** \$45,466,311	\$37,888,593	\$40,179,809	\$37,888,593	(\$2,291,217)	\$3,872,933	\$3,899,023	\$3,149,101	\$3,420,790	

* 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:

- Total budgeted for Year Program costs are CCRC Actuary's Base Line Scenario dated 6/30/14 Final worksheet Net Paid Program Costs.
- 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

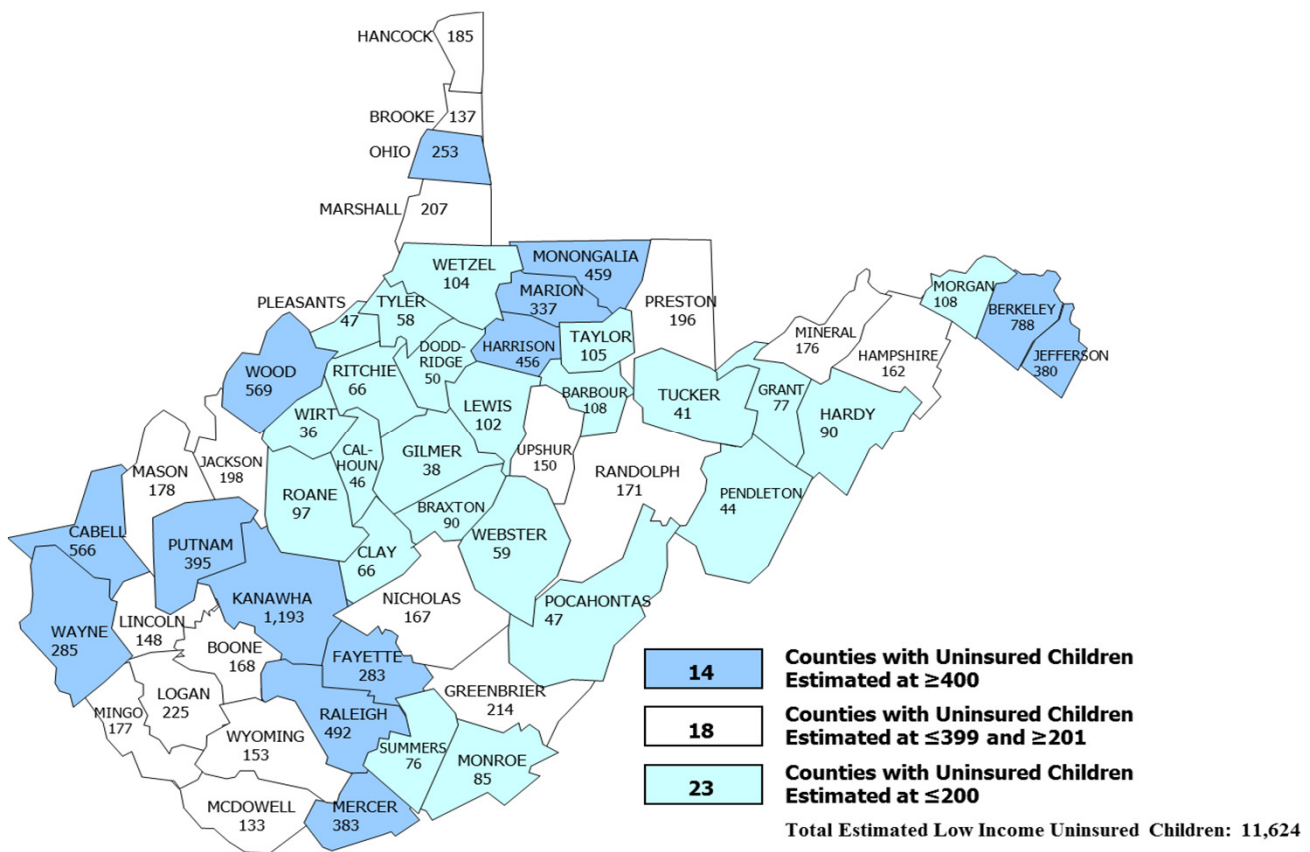
April 2015

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Apr-15	Enrollment Apr-15	CHIP/Medicaid Enrollment	% of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	220	1,738	1,958	54.4%	108	33
Berkeley	26,251	1,202	11,186	12,388	47.2%	788	2
Boone	5,615	214	3,173	3,387	60.3%	168	25
Braxton	3,006	171	1,620	1,791	59.6%	90	40
Brooke	4,573	196	1,721	1,917	41.9%	137	31
Cabell	18,879	803	9,702	10,505	55.6%	566	4
Calhoun	1,518	111	836	947	62.4%	46	51
Clay	2,215	133	1,470	1,603	72.4%	66	44
Doddridge	1,673	84	726	810	48.4%	50	48
Fayette	9,438	703	5,385	6,088	64.5%	283	13
Gilmer	1,260	63	570	633	50.2%	38	54
Grant	2,555	115	1,104	1,219	47.7%	77	42
Greenbrier	7,131	470	3,737	4,207	59.0%	214	16
Hampshire	5,392	205	2,399	2,604	48.3%	162	27
Hancock	6,166	290	2,839	3,129	50.7%	185	20
Hardy	3,015	137	1,654	1,791	59.4%	90	39
Harrison	15,202	793	6,312	7,105	46.7%	456	7
Jackson	6,602	312	3,169	3,481	52.7%	198	18
Jefferson	12,679	452	3,942	4,394	34.7%	380	10
Kanawha	39,771	1,676	19,943	21,619	54.4%	1,193	1
Lewis	3,389	183	1,860	2,043	60.3%	102	37
Lincoln	4,930	268	3,240	3,508	71.1%	148	30
Logan	7,496	346	4,624	4,970	66.3%	225	15
Marion	11,227	482	5,147	5,629	50.1%	337	11
Marshall	6,886	264	3,007	3,271	47.5%	207	17
Mason	5,929	214	2,902	3,116	52.6%	178	21
McDowell	4,423	173	3,399	3,572	80.8%	133	32
Mercer	12,764	767	8,068	8,835	69.2%	383	9
Mineral	5,868	220	2,382	2,602	44.3%	176	23
Mingo	5,905	233	3,981	4,214	71.4%	177	22
Monongalia	15,294	674	5,300	5,974	39.1%	459	6
Monroe	2,835	188	1,166	1,354	47.8%	85	41
Morgan	3,596	188	1,615	1,803	50.1%	108	34
Nicholas	5,561	314	3,036	3,350	60.2%	167	26
Ohio	8,444	365	3,477	3,842	45.5%	253	14
Pendleton	1,462	93	607	700	47.9%	44	52
Pleasants	1,551	107	568	675	43.5%	47	50
Pocahontas	1,561	130	809	939	60.2%	47	49
Preston	6,536	359	3,076	3,435	52.6%	196	19
Putnam	13,150	516	4,390	4,906	37.3%	395	8
Raleigh	16,403	956	9,161	10,117	61.7%	492	5
Randolph	5,705	405	2,911	3,316	58.1%	171	24
Ritchie	2,205	123	994	1,117	50.7%	66	45
Roane	3,239	253	1,809	2,062	63.7%	97	38
Summers	2,521	152	1,374	1,526	60.5%	76	43
Taylor	3,514	183	1,492	1,675	47.7%	105	35
Tucker	1,371	83	590	673	49.1%	41	53
Tyler	1,924	108	776	884	45.9%	58	47

WVCHIP Enrollment Report

April 2015

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Apr-15	Total Medicaid Enrollment Apr-15	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	287	2,750	3,037	60.8%	150	29
Wayne	9,516	350	5,004	5,354	56.3%	285	12
Webster	1,977	119	1,264	1,383	69.9%	59	46
Wetzel	3,466	178	1,792	1,970	56.8%	104	36
Wirt	1,201	70	722	792	66.0%	36	55
Wood	18,956	791	9,561	10,352	54.6%	569	3
Wyoming	5,116	350	2,951	3,301	64.5%	153	28
Totals	387,459	18,842	189,031	207,873	53.7%	11,624	



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.