

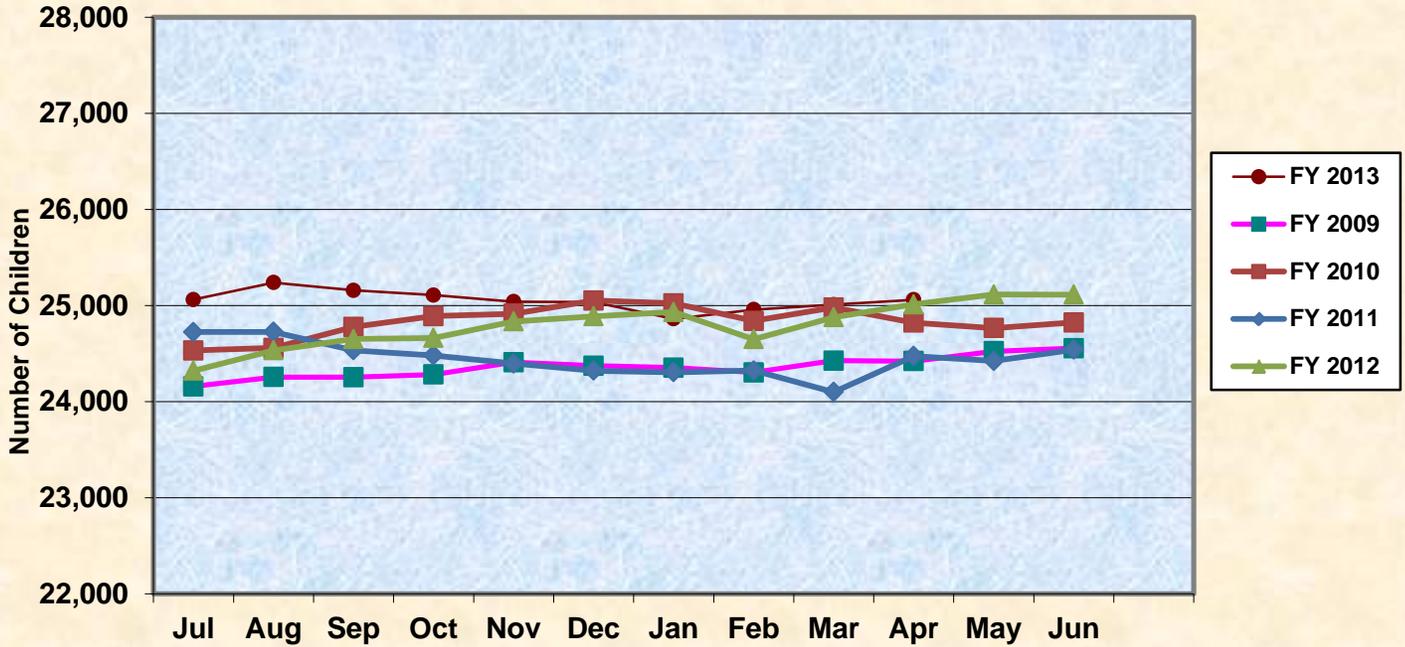


West Virginia Children's Health Insurance Program
2 Hale Street
Suite 101
Charleston, WV 25301
304-558-2732 voice / 304-558-2741 fax
Helpline 877-982-2447
www.chip.wv.gov

Joint Committee on Government and Finance Report

June 2013

WV CHIP Enrollment



April 30th Enrollment 25,060

Annualized Health Care Expenditures (Cost per Child)



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

	April 30, 2013	April 30, 2012	Variance	
Assets:				
Cash & Cash Equivalents	\$16,156,373	\$16,711,570	(\$555,197)	-3%
Due From Federal Government	\$4,115,610	\$4,875,008	(\$759,398)	-16%
Due From Other Funds	\$1,001,399	\$1,156,179	(\$154,780)	-13%
Accrued Interest Receivable	\$4,666	\$9,930	(\$5,264)	-53%
Fixed Assets, at Historical Cost	<u>\$94,592</u>	<u>\$94,332</u>	<u>\$260</u>	<u>0%</u>
Total Assets	<u>\$21,372,640</u>	<u>\$22,847,019</u>	<u>(\$1,474,379)</u>	<u>-6%</u>
Liabilities:				
Due to Other Funds	\$247,009	\$251,187	(\$4,177)	-2%
Deferred Revenue	\$1,859,044	\$1,922,208	(\$63,164)	-3%
Unpaid Insurance Claims Liability	<u>\$4,870,000</u>	<u>\$5,780,000</u>	<u>(\$910,000)</u>	<u>-16%</u>
Total Liabilities	<u>\$6,976,054</u>	<u>\$7,953,395</u>	<u>(\$977,341)</u>	<u>-12%</u>
Fund Equity	<u>\$14,396,586</u>	<u>\$14,893,624</u>	<u>(\$497,038)</u>	<u>-3%</u>
Total Liabilities and Fund Equity	<u>\$21,372,640</u>	<u>\$22,847,019</u>	<u>(\$1,474,379)</u>	<u>-6%</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, 2013 and April 30, 2012
(Modified Accrual Basis)

	April 30, 2013	April 30, 2012	Variance	
Revenues				
Federal Grants	39,283,451	38,153,748	1,129,703	3%
State Appropriations	10,925,578	10,925,514	64	0%
Premium Revenues	721,298	600,071	121,227	20%
Investment Income:				
Investment Earnings	60,425	103,366	(42,940)	-42%
Unrealized Gain(loss) On Investments*	58,183	(14,659)	72,841	-497%
Total Investment Income	<u>118,608</u>	<u>88,707</u>	<u>29,901</u>	<u>34%</u>
Total Revenues	<u>51,048,935</u>	<u>49,768,040</u>	<u>1,280,896</u>	<u>3%</u>
Expenditures:				
Claims:				
Outpatient Services	12,394,938	11,995,363	399,575	3%
Physicians & Surgical	10,376,493	9,286,921	1,089,572	12%
Prescribed Drugs	8,071,529	8,869,564	(798,035)	-9%
Dental	7,020,219	6,621,951	398,268	6%
Inpatient Hospital Services	3,653,923	3,986,799	(332,876)	-8%
Outpatient Mental Health	1,319,207	1,322,902	(3,695)	0%
Durable & Disposable Med. Equip.	1,003,170	1,195,778	(192,608)	-16%
Inpatient Mental Health	844,220	893,403	(49,183)	-6%
Vision	707,954	724,544	(16,590)	-2%
Therapy	603,841	559,664	44,177	8%
Medical Transportation	375,833	363,841	11,992	3%
Other Services	128,891	161,468	(32,577)	-20%
Less: Collections**	<u>(364,167)</u>	<u>(489,136)</u>	<u>124,969</u>	<u>-26%</u>
Total Claims	<u>46,136,051</u>	<u>45,493,062</u>	<u>642,989</u>	<u>1%</u>
General and Admin Expenses:				
Salaries and Benefits	464,403	408,661	55,742	14%
Program Administration	2,200,698	1,573,518	627,180	40%
Eligibility	284,981	323,403	(38,422)	-12%
Outreach & Health Promotion	785,040	820,266	(35,226)	-4%
Current	<u>127,615</u>	<u>193,650</u>	<u>(66,035)</u>	<u>-34%</u>
Total Administrative	<u>3,862,737</u>	<u>3,319,498</u>	<u>543,239</u>	<u>16%</u>
Total Expenditures	<u>49,998,788</u>	<u>48,812,560</u>	<u>1,186,228</u>	<u>2%</u>
Excess of Revenues Over (Under) Expenditures	1,050,147	955,480	94,667	10%
Fund Equity, Beginning	<u>13,346,439</u>	<u>13,938,145</u>	<u>(591,705)</u>	<u>-4%</u>
Fund Equity, Ending	<u>14,396,586</u>	<u>14,893,624</u>	<u>(497,038)</u>	<u>-3%</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 2013
For the Ten Months Ended April 30, 2013**

	Budgeted for	Year to Date	Year to Date	Year to Date	Variance*	Monthly	Apr-13	Actual Amt Mar-13	Actual Amt Feb-13
	Year	Budgeted Amt	Actual Amt	Budgeted Amt					
Projected Cost	\$58,620,048	\$48,850,040	\$46,684,084	\$2,165,956	4%	\$4,885,004	\$5,379,857	\$4,830,469	\$3,086,489
Premiums	1,166,599	972,166	\$721,298	(\$250,868)	-26%	97,217	75,372	75,112	74,869
Subrogation & Rebates	575,990	479,992	\$364,167	(115,825)	-24%	47,999	0	41,983	16,467
Net Benefit Cost	56,877,459	47,397,883	\$45,598,619	\$1,799,263	4%	4,783,787	5,304,485	4,713,374	2,995,152
Salaries & Benefits	\$580,500	\$483,750	\$464,404	\$19,346	4%	\$48,375	\$45,993	\$45,993	\$45,588
Program Administration	4,223,273	3,519,394	\$2,146,663	1,372,731	39%	351,939	241,632	166,828	178,705
Eligibility	420,000	350,000	\$289,182	60,818	17%	35,000	93,718	4,165	0
Outreach & Health Prom.	1,000,000	833,333	\$780,621	52,712	6%	83,333	29,462	3,186	207,024
Current Expense	250,000	208,333	\$133,231	75,102	36%	20,833	10,147	10,681	15,000
Total Admin Cost	\$6,473,773	\$5,394,811	\$3,814,101	\$1,580,710	29%	\$539,481	\$420,952	\$230,853	\$446,317
Total Program Cost	\$63,351,232	\$52,792,693	\$49,412,720	\$3,379,973	6%	\$5,323,269	\$5,725,437	\$4,944,227	\$3,441,469
Federal Share 80.43%	51,206,801	42,461,163	\$39,799,984	2,661,180	6%	4,302,798	4,604,969	3,976,642	2,767,974
State Share 19.57%	12,144,431	10,331,530	\$9,612,736	718,794	7%	1,020,471	1,120,468	967,585	673,496
Total Program Cost **	\$63,351,232	\$52,792,693	\$49,412,720	\$3,379,973	6%	\$5,323,269	\$5,725,437	\$4,944,227	\$3,441,469

* 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

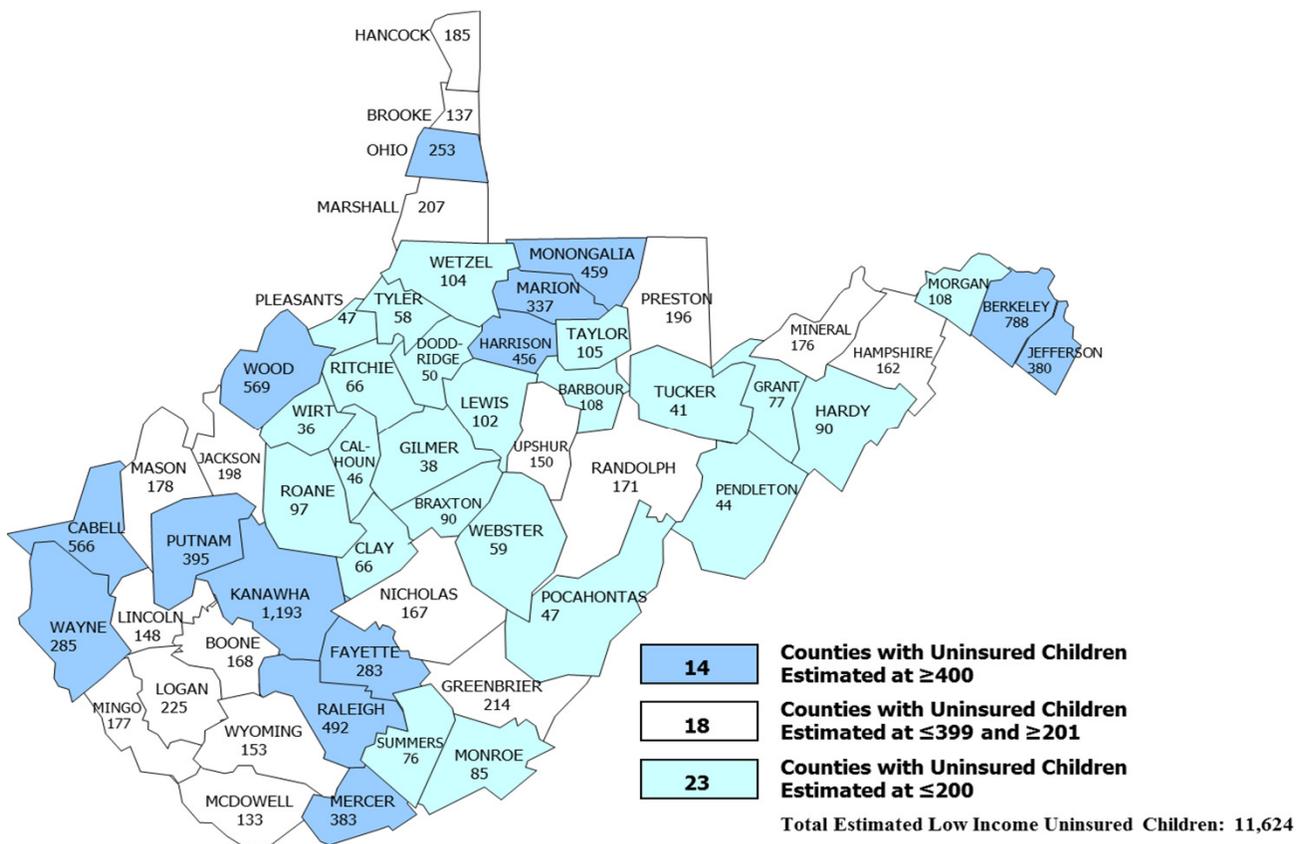
May 2013

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment May-13	Enrollment May-13	CHIP/Medicaid Enrollment	% of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	277	1,498	1,775	49.3%	108	33
Berkeley	26,251	1,408	8,379	9,787	37.3%	788	2
Boone	5,615	333	2,581	2,914	51.9%	168	25
Braxton	3,006	229	1,502	1,731	57.6%	90	40
Brooke	4,573	266	1,543	1,809	39.6%	137	31
Cabell	18,879	1,008	8,309	9,317	49.4%	566	4
Calhoun	1,518	128	757	885	58.3%	46	51
Clay	2,215	197	1,407	1,604	72.4%	66	44
Doddridge	1,673	156	644	800	47.8%	50	48
Fayette	9,438	766	4,445	5,211	55.2%	283	13
Gilmer	1,260	71	529	600	47.6%	38	54
Grant	2,555	208	918	1,126	44.1%	77	42
Greenbrier	7,131	618	2,889	3,507	49.2%	214	16
Hampshire	5,392	289	2,007	2,296	42.6%	162	27
Hancock	6,166	390	2,383	2,773	45.0%	185	20
Hardy	3,015	192	1,248	1,440	47.8%	90	39
Harrison	15,202	954	5,419	6,373	41.9%	456	7
Jackson	6,602	444	2,721	3,165	47.9%	198	18
Jefferson	12,679	565	3,143	3,708	29.2%	380	10
Kanawha	39,771	2,386	16,972	19,358	48.7%	1,193	1
Lewis	3,389	256	1,638	1,894	55.9%	102	37
Lincoln	4,930	385	2,771	3,156	64.0%	148	30
Logan	7,496	525	3,848	4,373	58.3%	225	15
Marion	11,227	687	4,283	4,970	44.3%	337	11
Marshall	6,886	361	2,764	3,125	45.4%	207	17
Mason	5,929	289	2,733	3,022	51.0%	178	21
McDowell	4,423	279	3,115	3,394	76.7%	133	32
Mercer	12,764	1,088	6,760	7,848	61.5%	383	9
Mineral	5,868	279	1,985	2,264	38.6%	176	23
Mingo	5,905	403	3,113	3,516	59.5%	177	22
Monongalia	15,294	773	4,456	5,229	34.2%	459	6
Monroe	2,835	234	996	1,230	43.4%	85	41
Morgan	3,596	256	1,419	1,675	46.6%	108	34
Nicholas	5,561	400	2,558	2,958	53.2%	167	26
Ohio	8,444	483	2,907	3,390	40.1%	253	14
Pendleton	1,462	113	514	627	42.9%	44	52
Pleasants	1,551	122	533	655	42.2%	47	50
Pocahontas	1,561	149	698	847	54.3%	47	49
Preston	6,536	485	2,451	2,936	44.9%	196	19
Putnam	13,150	757	3,505	4,262	32.4%	395	8
Raleigh	16,403	1,250	7,636	8,886	54.2%	492	5
Randolph	5,705	535	2,546	3,081	54.0%	171	24
Ritchie	2,205	132	937	1,069	48.5%	66	45
Roane	3,239	309	1,673	1,982	61.2%	97	38
Summers	2,521	192	1,232	1,424	56.5%	76	43
Taylor	3,514	225	1,357	1,582	45.0%	105	35
Tucker	1,371	138	461	599	43.7%	41	53
Tyler	1,924	109	755	864	44.9%	58	47

WVCHIP Enrollment Report

May 2013

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment May-13	Total Medicaid Enrollment May-13	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	391	2,362	2,753	55.1%	150	29
Wayne	9,516	514	4,182	4,696	49.3%	285	12
Webster	1,977	156	1,186	1,342	67.9%	59	46
Wetzel	3,466	240	1,526	1,766	51.0%	104	36
Wirt	1,201	96	685	781	65.1%	36	55
Wood	18,956	1,147	8,312	9,459	49.9%	569	3
Wyoming	5,116	419	2,528	2,947	57.6%	153	28
Totals	387,459	25,062	159,719	184,781	47.7%	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.