

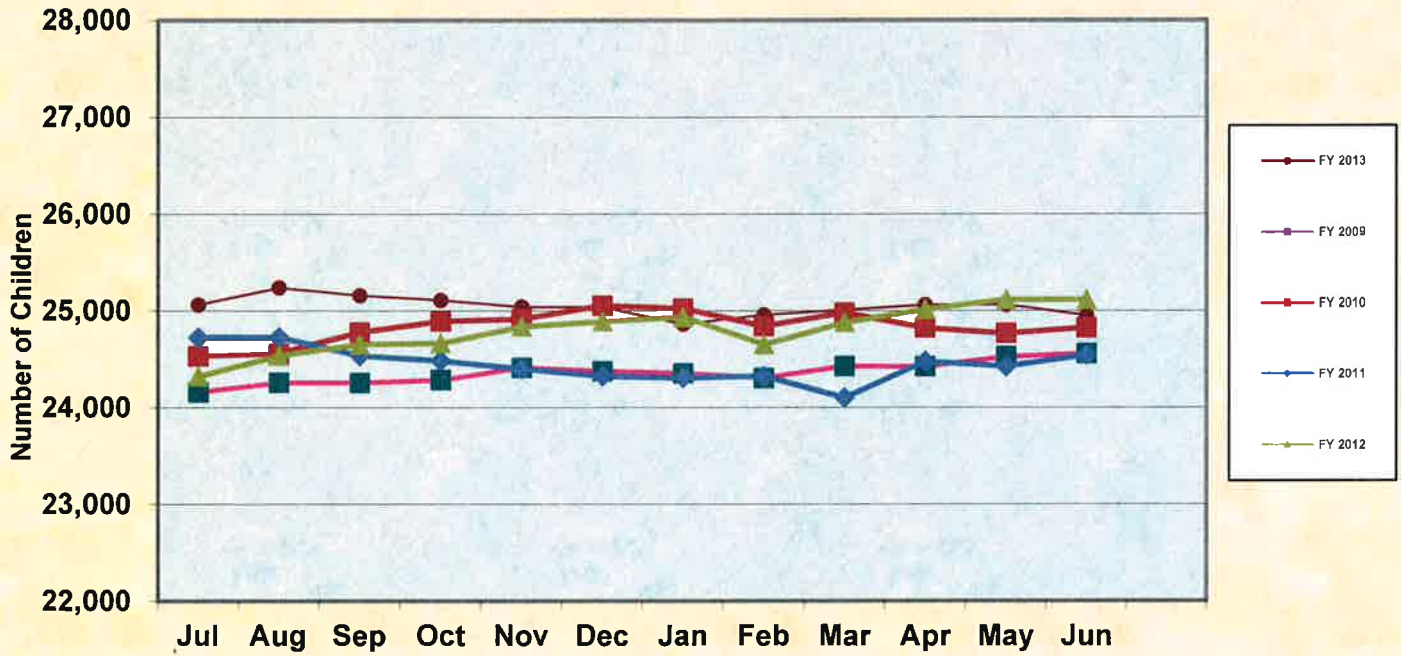


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# **Joint Committee on Government and Finance Report**

**July 2013**

## WV CHIP Enrollment



June 30th Enrollment 24,950

## Annualized Health Care Expenditures (Cost per Child)



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

	June 30, 2013	June 30, 2012	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$14,321,126	\$13,698,457	\$622,669	5%
Due From Federal Government	\$3,865,594	\$3,946,228	(\$80,634)	-2%
Due From Other Funds	\$940,566	\$728,597	\$211,969	29%
Accrued Interest Receivable	\$6,823	\$10,149	(\$3,326)	-33%
Fixed Assets, at Historical Cost	<u>\$95,744</u>	<u>\$94,332</u>	<u>\$1,412</u>	<u>1%</u>
 Total Assets	 <u>\$19,229,853</u>	 <u>\$18,477,763</u>	 <u>\$752,090</u>	 <u>4%</u>
<b>Liabilities:</b>				
Accounts Payable	\$186,160	\$198,370	(\$12,210)	-6%
Deferred Revenue	\$1,417,439	\$1,330,608	\$86,831	7%
Unpaid Insurance Claims Liability	<u>\$4,620,000</u>	<u>\$3,602,347</u>	<u>\$1,017,653</u>	<u>28%</u>
 Total Liabilities	 <u>\$6,223,599</u>	 <u>\$5,131,325</u>	 <u>\$1,092,274</u>	 <u>21%</u>
 Fund Equity	 <u>\$13,006,254</u>	 <u>\$13,346,439</u>	 <u>(\$340,184)</u>	 <u>-3%</u>
 Total Liabilities and Fund Equity	 <u>\$19,229,853</u>	 <u>\$18,477,763</u>	 <u>\$752,090</u>	 <u>4%</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 Twelve Months Ending June 30, 2013 and June 30, 2012**  
**(Modified Accrual Basis)**

	June 30, 2013	June 30, 2012	Variance	
<b>Revenues</b>				
Federal Grants	46,989,642	45,410,962	1,578,680	3%
State Appropriations	10,925,578	10,925,514	64	0%
Premium Revenues	862,043	738,516	123,527	17%
Investment Income:				
Investment Earnings	<u>78,432</u>	<u>128,890</u>	<u>(50,458)</u>	<u>-39%</u>
<b>Total Revenues</b>	<b><u>58,855,695</u></b>	<b><u>57,203,882</u></b>	<b><u>1,651,813</u></b>	<b><u>3%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	14,870,460	14,585,881	284,579	2%
Physicians & Surgical	12,071,051	10,738,855	1,332,196	12%
Prescribed Drugs	9,634,700	10,584,175	(949,475)	-9%
Dental	8,367,388	7,825,136	542,252	7%
Inpatient Hospital Services	4,123,018	4,725,123	(602,105)	-13%
Outpatient Mental Health	1,614,619	1,550,096	64,523	4%
Durable & Disposable Med. Equip.	1,182,125	1,345,606	(163,481)	-12%
Inpatient Mental Health	994,456	938,927	55,529	6%
Vision	823,403	806,448	16,955	2%
Therapy	741,955	650,288	91,667	14%
Medical Transportation	425,863	468,565	(42,702)	-9%
Other Services	143,110	170,702	(27,592)	-16%
Less: Collections**	<u>(439,783)</u>	<u>(650,537)</u>	<u>210,755</u>	<u>-32%</u>
Total Claims	<u>54,552,365</u>	<u>53,739,265</u>	<u>813,101</u>	<u>2%</u>
General and Admin Expenses:				
Salaries and Benefits	562,452	497,454	64,998	13%
Program Administration	2,562,568	1,872,099	690,469	37%
Eligibility	392,340	387,310	5,030	1%
Outreach & Health Promotion	982,223	1,044,839	(62,616)	-6%
Current	<u>160,013</u>	<u>228,851</u>	<u>(68,838)</u>	<u>-30%</u>
Total Administrative	<u>4,659,596</u>	<u>4,030,553</u>	<u>629,043</u>	<u>16%</u>
<b>Total Expenditures</b>	<b><u>59,211,961</u></b>	<b><u>57,769,818</u></b>	<b><u>1,442,144</u></b>	<b><u>2%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(356,266)</b>	<b>(565,935)</b>	<b>209,669</b>	<b>-37%</b>
Unrealized Gain(loss) On Investments*	16,081	(25,770)	41,851	-162%
<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>13,006,254</u></b>	<b><u>13,346,439</u></b>	<b><u>(340,185)</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 2013  
For the Twelve Months Ended June 30, 2013**

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly Budgeted Amt	Actual Amt Jun-13	Actual Amt May-13	Actual Amt Apr-13
	Year	Budgeted Amt	Actual Amt	Variance*				
Projected Cost	\$58,620,048	\$58,620,048	\$55,932,811	\$2,687,237	\$4,885,004	\$4,025,776	\$5,222,950	\$5,379,857
Premiums	1,166,599	1,166,599	\$862,043	(\$304,556)	97,217	68,764	71,981	75,372
Subrogation & Rebates	575,990	575,990	\$439,783	(136,207)	47,999	62,749	12,867	0
Net Benefit Cost	56,877,459	56,877,459	\$54,630,985	\$2,246,474	4,783,787	3,894,263	5,138,102	5,304,485
Salaries & Benefits	\$580,500	\$580,500	\$562,452	\$18,048	\$48,375	\$50,169	\$47,879	\$45,993
Program Administration	4,223,273	4,223,273	\$2,570,101	1,653,172	351,939	237,982	185,456	241,632
Eligibility	420,000	420,000	\$396,541	23,459	35,000	105,234	2,125	93,718
Outreach & Health Prom.	1,000,000	1,000,000	\$976,615	23,385	83,333	0	195,994	29,462
Current Expense	250,000	250,000	\$166,097	83,903	20,833	14,865	18,001	10,147
Total Admin Cost	\$6,473,773	\$6,473,773	\$4,671,806	\$1,801,967	\$539,481	\$408,250	\$449,455	\$420,952
Total Program Cost	\$63,351,232	\$63,351,232	\$59,302,791	\$4,048,441	\$5,323,269	\$4,302,513	\$5,587,557	\$5,725,437
Federal Share 80.43%	51,206,801	51,206,801	\$47,754,567	3,452,234	4,302,798	3,460,511	4,494,072	4,604,969
State Share 19.57%	12,144,431	12,144,431	\$11,548,223	596,208	1,020,471	842,002	1,093,485	1,120,468
Total Program Cost	** \$63,351,232	\$63,351,232	\$59,302,791	\$4,048,441	\$5,323,269	\$4,302,513	\$5,587,557	\$5,725,437

\* 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

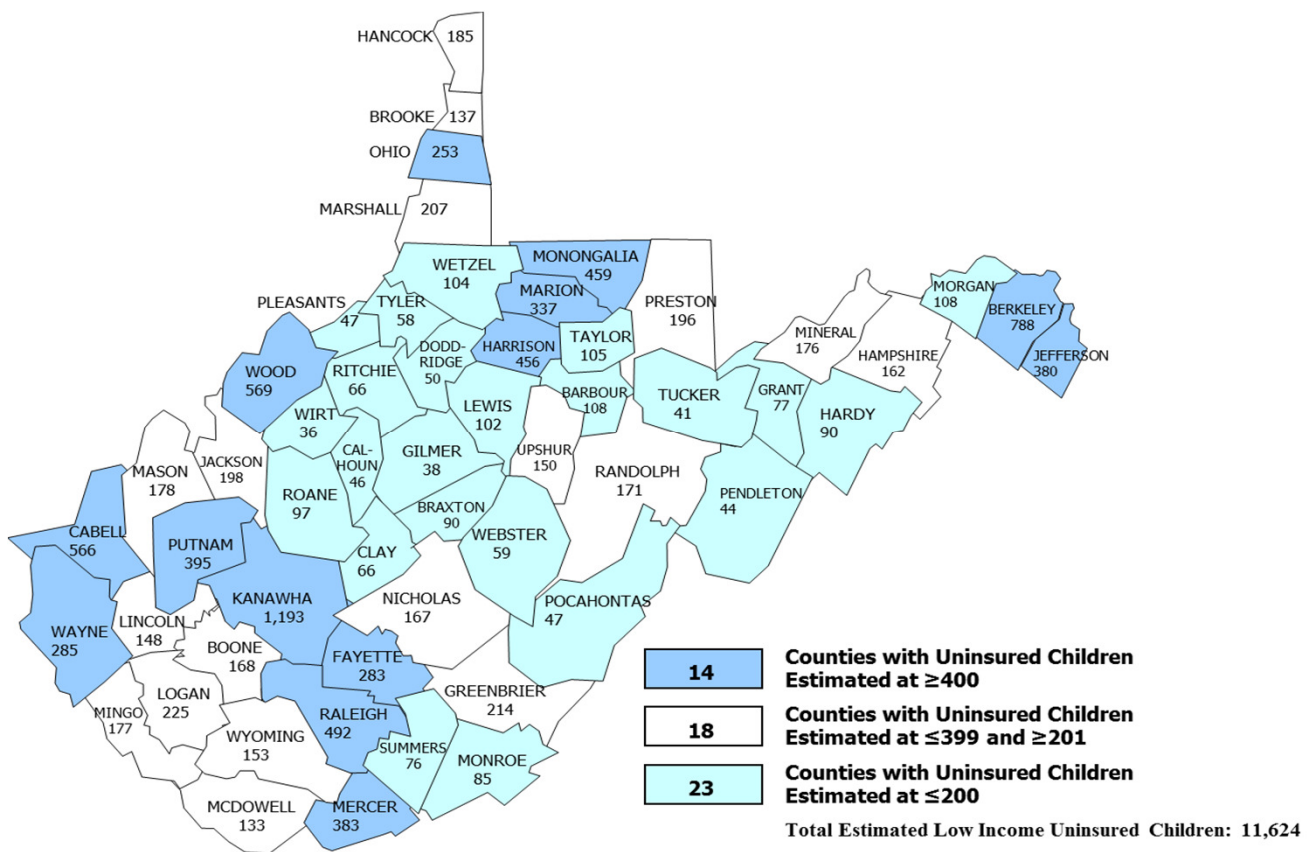
June 2013

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-13	Total Medicaid Enrollment Jun-13	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Barbour	3,600	274	1,495	1,769	49.1%	108	33
Berkeley	26,251	1,395	8,447	9,842	37.5%	788	2
Boone	5,615	327	2,549	2,876	51.2%	168	25
Braxton	3,006	231	1,434	1,665	55.4%	90	40
Brooke	4,573	267	1,513	1,780	38.9%	137	31
Cabell	18,879	991	8,273	9,264	49.1%	566	4
Calhoun	1,518	130	758	888	58.5%	46	51
Clay	2,215	196	1,369	1,565	70.7%	66	44
Doddridge	1,673	146	626	772	46.1%	50	48
Fayette	9,438	777	4,460	5,237	55.5%	283	13
Gilmer	1,260	77	531	608	48.2%	38	54
Grant	2,555	202	938	1,140	44.6%	77	42
Greenbrier	7,131	606	2,905	3,511	49.2%	214	16
Hampshire	5,392	286	2,021	2,307	42.8%	162	27
Hancock	6,166	380	2,346	2,726	44.2%	185	20
Hardy	3,015	196	1,263	1,459	48.4%	90	39
Harrison	15,202	947	5,424	6,371	41.9%	456	7
Jackson	6,602	434	2,730	3,164	47.9%	198	18
Jefferson	12,679	555	3,131	3,686	29.1%	380	10
Kanawha	39,771	2,387	16,958	19,345	48.6%	1,193	1
Lewis	3,389	245	1,572	1,817	53.6%	102	37
Lincoln	4,930	376	2,688	3,064	62.1%	148	30
Logan	7,496	510	3,809	4,319	57.6%	225	15
Marion	11,227	691	4,282	4,973	44.3%	337	11
Marshall	6,886	361	2,737	3,098	45.0%	207	17
Mason	5,929	282	2,702	2,984	50.3%	178	21
McDowell	4,423	283	3,081	3,364	76.1%	133	32
Mercer	12,764	1,093	6,748	7,841	61.4%	383	9
Mineral	5,868	284	1,951	2,235	38.1%	176	23
Mingo	5,905	392	3,065	3,457	58.5%	177	22
Monongalia	15,294	790	4,451	5,241	34.3%	459	6
Monroe	2,835	228	1,026	1,254	44.2%	85	41
Morgan	3,596	253	1,411	1,664	46.3%	108	34
Nicholas	5,561	403	2,531	2,934	52.8%	167	26
Ohio	8,444	491	2,925	3,416	40.5%	253	14
Pendleton	1,462	122	508	630	43.1%	44	52
Pleasants	1,551	124	531	655	42.2%	47	50
Pocahontas	1,561	153	670	823	52.7%	47	49
Preston	6,536	475	2,449	2,924	44.7%	196	19
Putnam	13,150	772	3,459	4,231	32.2%	395	8
Raleigh	16,403	1,261	7,566	8,827	53.8%	492	5
Randolph	5,705	529	2,493	3,022	53.0%	171	24
Ritchie	2,205	129	933	1,062	48.2%	66	45
Roane	3,239	302	1,676	1,978	61.1%	97	38
Summers	2,521	198	1,232	1,430	56.7%	76	43
Taylor	3,514	225	1,337	1,562	44.4%	105	35
Tucker	1,371	135	465	600	43.8%	41	53
Tyler	1,924	107	761	868	45.1%	58	47

# WVCHIP Enrollment Report

June 2013

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-13	Total Medicaid Enrollment Jun-13	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	396	2,358	2,754	55.1%	150	29
Wayne	9,516	507	4,098	4,605	48.4%	285	12
Webster	1,977	154	1,173	1,327	67.1%	59	46
Wetzel	3,466	243	1,517	1,760	50.8%	104	36
Wirt	1,201	90	664	754	62.8%	36	55
Wood	18,956	1,131	8,244	9,375	49.5%	569	3
Wyoming	5,116	411	2,502	2,913	56.9%	153	28
<b>Totals</b>	<b>387,459</b>	<b>24,950</b>	<b>158,786</b>	<b>183,736</b>	<b>47.4%</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.