

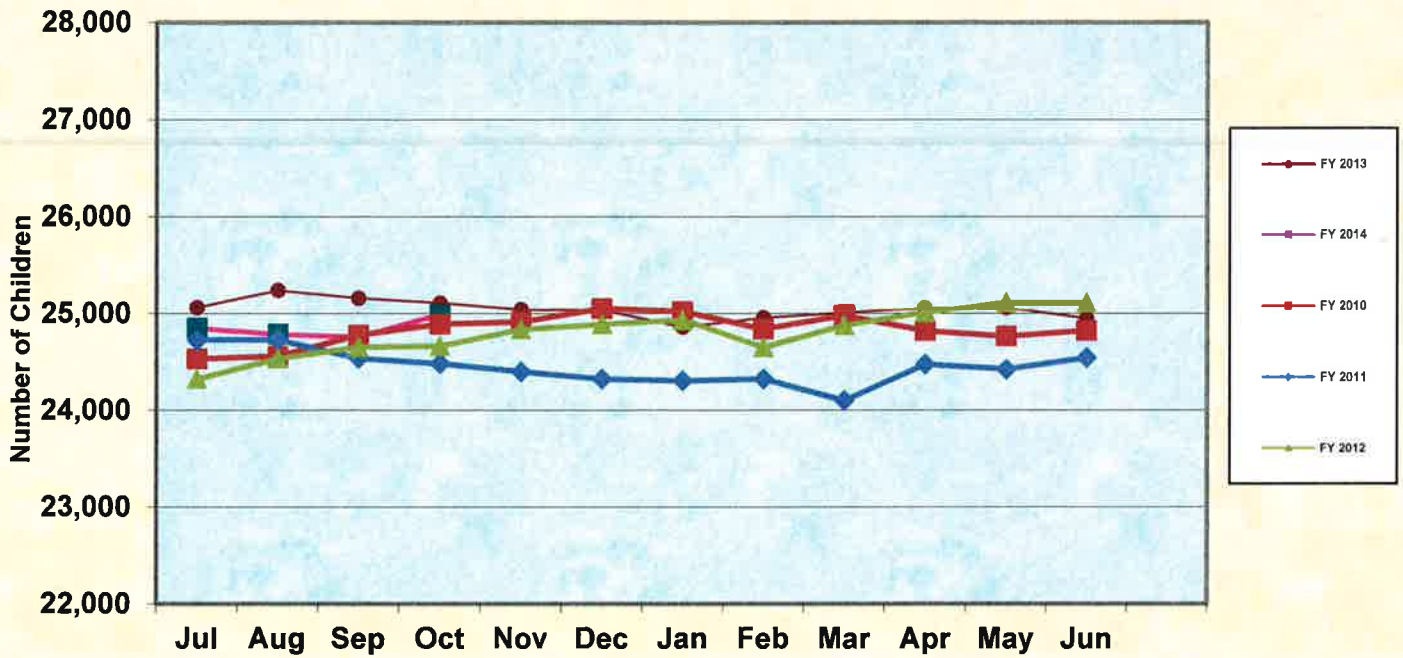


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Joint Committee on Government and Finance Report

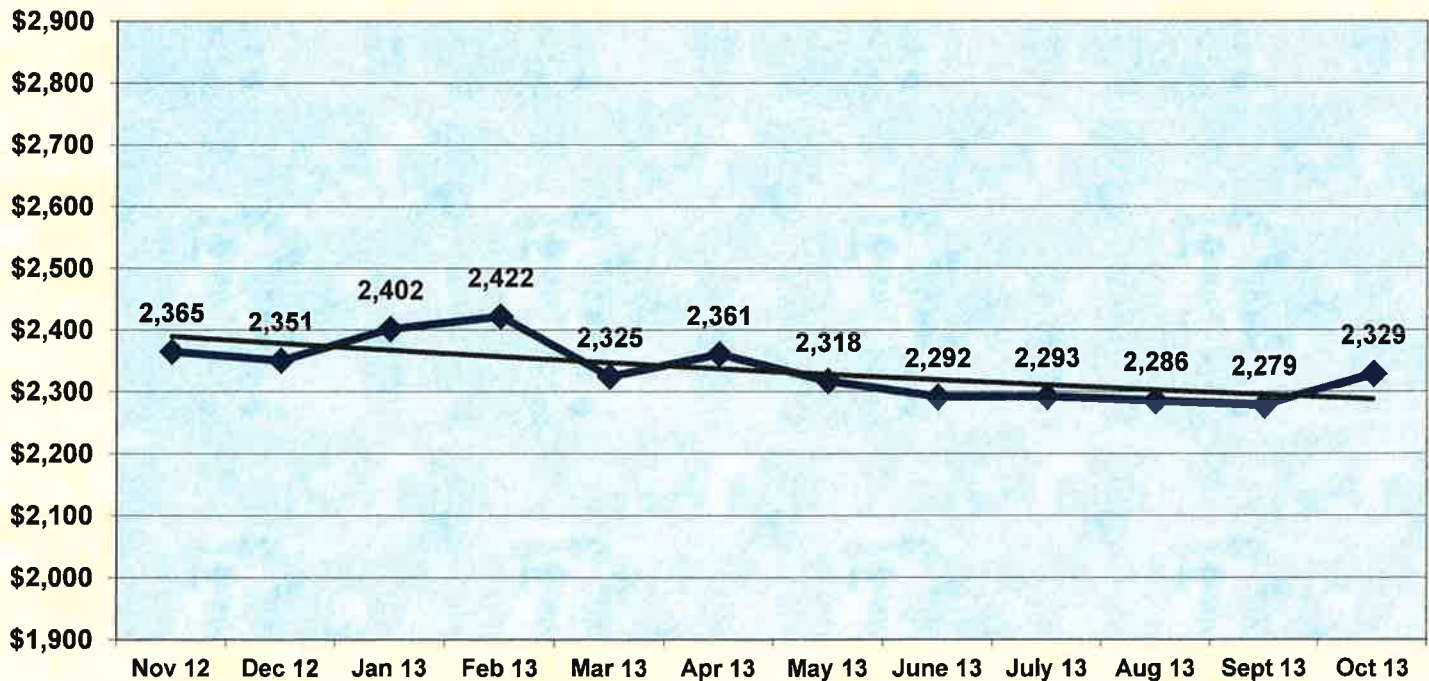
December 2013

WV CHIP Enrollment



October 31st Enrollment 24,990

Annualized Health Care Expenditures (Cost per Child)



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

	October 31, 2013	October 31, 2012	Variance	
Assets:				
Cash & Cash Equivalents	\$14,132,700	\$15,603,687	(\$1,470,987)	-9%
Due From Federal Government	\$5,210,549	\$4,047,866	\$1,162,684	29%
Due From Other Funds	\$1,133,504	\$984,915	\$148,588	15%
Accrued Interest Receivable	\$6,156	\$2,720	\$3,436	126%
Fixed Assets, at Historical Cost	<u>\$94,291</u>	<u>\$95,345</u>	<u>(\$1,054)</u>	<u>-1%</u>
Total Assets	<u>\$20,577,200</u>	<u>\$20,734,533</u>	<u>(\$157,333)</u>	<u>-1%</u>
Liabilities:				
Accounts Payable	\$280,314	\$272,781	\$7,533	3%
Deferred Revenue	\$832,774	\$2,588,537	(\$1,755,763)	-68%
Unpaid Insurance Claims Liability	<u>\$5,320,000</u>	<u>\$4,760,000</u>	<u>\$560,000</u>	<u>12%</u>
Total Liabilities	<u>\$6,433,088</u>	<u>\$7,621,318</u>	<u>(\$1,188,230)</u>	<u>-16%</u>
Fund Equity	<u>\$14,144,112</u>	<u>\$13,113,215</u>	<u>\$1,030,897</u>	<u>8%</u>
Total Liabilities and Fund Equity	<u>\$20,577,200</u>	<u>\$20,734,533</u>	<u>(\$157,333)</u>	<u>-1%</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 Four Months Ending October 31, 2013 and October 31, 2012
(Modified Accrual Basis)

	October 31, 2013	October 31, 2012	Variance	
Revenues				
Federal Grants	16,373,620	15,203,375	1,170,245	8%
State Appropriations	4,194,852	4,588,743	(393,891)	-9%
Premium Revenues	288,782	288,697	85	0%
Investment Income:				
Investment Earnings	<u>24,696</u>	<u>21,306</u>	<u>3,390</u>	<u>16%</u>
Total Revenues	<u>20,881,950</u>	<u>20,102,121</u>	<u>779,829</u>	<u>4%</u>
Expenditures:				
Claims:				
Outpatient Services	4,909,705	5,073,082	(163,377)	-3%
Prescribed Drugs	3,466,488	4,703,153	(1,236,665)	-26%
Physicians & Surgical	3,098,264	3,220,969	(122,705)	-4%
Dental	2,906,999	1,597,800	1,309,199	82%
Inpatient Hospital Services	2,113,964	2,757,791	(643,827)	-23%
Outpatient Mental Health	516,329	448,026	68,303	15%
Durable & Disposable Med. Equip.	475,470	320,282	155,188	48%
Inpatient Mental Health	374,110	409,497	(35,387)	-9%
Vision	324,648	226,577	98,071	43%
Therapy	254,666	224,507	30,159	13%
Medical Transportation	126,478	133,512	(7,034)	-5%
Other Services	39,527	46,788	(7,261)	-16%
Less: Collections**	<u>(436,280)</u>	<u>(163,384)</u>	<u>(272,896)</u>	<u>167%</u>
Total Claims	<u>18,170,368</u>	<u>18,998,600</u>	<u>(828,232)</u>	<u>-4%</u>
General and Admin Expenses:				
Salaries and Benefits	213,579	190,838	22,741	12%
Program Administration	806,516	697,987	108,529	16%
Eligibility	183,395	134,883	48,512	36%
Outreach & Health Promotion	254,427	310,793	(56,366)	-18%
Current	<u>56,691</u>	<u>52,193</u>	<u>4,498</u>	<u>9%</u>
Total Administrative	<u>1,514,608</u>	<u>1,386,694</u>	<u>127,914</u>	<u>9%</u>
Total Expenditures	<u>19,684,976</u>	<u>20,385,294</u>	<u>(700,318)</u>	<u>-3%</u>
Excess of Revenues				
Over (Under) Expenditures	1,196,974	(283,173)	1,480,147	-523%
Unrealized Gain(loss) On Investments*	5,814	49,949	(44,135)	-88%
Fund Equity, Beginning	<u>12,941,324</u>	<u>13,346,439</u>	<u>(405,115)</u>	<u>-3%</u>
Fund Equity, Ending	<u>14,144,112</u>	<u>13,113,215</u>	<u>1,030,897</u>	<u>8%</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 2014
For the Four Months Ended October 31, 2013**

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly Budgeted Amt	Actual Amt	Actual Amt	Actual Amt	Actual Amt
	Year	Budgeted Amt	Actual Amt	Variance*		Oct-13	Sep-13	Aug-13	
Projected Cost	\$47,897,012	\$15,965,671	\$19,077,535	(\$3,111,864)	\$3,991,418	\$6,120,736	\$4,017,263	\$5,240,481	
Premiums	969,397	323,132	\$288,782	(\$34,350)	80,783	82,043	64,711	65,128	
Subrogation & Rebates	<u>457,374</u>	<u>152,458</u>	<u>\$436,280</u>	<u>283,822</u>	<u>38,115</u>	<u>13,608</u>	<u>154,755</u>	<u>0</u>	
Net Benefit Cost	46,470,241	15,629,834	\$18,352,472	(\$2,722,639)	3,907,458	6,025,084	3,797,797	5,175,353	
Salaries & Benefits	\$710,522	\$236,840.67	\$213,580	\$23,261	\$59,210	\$50,220	\$50,220	\$50,520	
Program Administration	3,024,544	1,008,181	\$771,734	236,447	252,045	225,628	192,568	260,264	
Eligibility	400,000	133,333	\$121,395	11,938	33,333	4,378	425	0	
Outreach & Health Prom.	1,000,000	333,333	\$255,745	77,588	83,333	13,755	216,660	9,026	
Current Expense	<u>170,000</u>	<u>56,667</u>	<u>\$58,000</u>	<u>(1,333)</u>	<u>14,167</u>	<u>18,556</u>	<u>13,748</u>	<u>8,133</u>	
Total Admin Cost	\$5,305,066	\$1,768,355	\$1,420,454	\$347,901	\$442,089	\$312,537	\$473,621	\$327,943	
Total Program Cost	<u>\$51,775,307</u>	<u>\$17,398,189</u>	<u>\$19,772,926</u>	<u>(\$2,374,738)</u>	<u>\$4,349,547</u>	<u>\$6,337,621</u>	<u>\$4,271,418</u>	<u>\$5,503,296</u>	
Federal Share 79.76%	41,642,879	13,876,795	\$15,860,903	(1,984,107)	3,469,199	5,054,886	3,435,502	4,426,301	
State Share 20.24%	<u>10,132,428</u>	<u>3,521,393</u>	<u>\$3,912,024</u>	<u>(390,630)</u>	<u>880,348</u>	<u>1,282,734</u>	<u>835,917</u>	<u>1,076,995</u>	
Total Program Cost	<u>** \$51,775,307</u>	<u>\$17,398,189</u>	<u>\$19,772,926</u>	<u>(\$2,374,738)</u>	<u>\$4,349,547</u>	<u>\$6,337,621</u>	<u>\$4,271,418</u>	<u>\$5,503,296</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 Scenarios 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

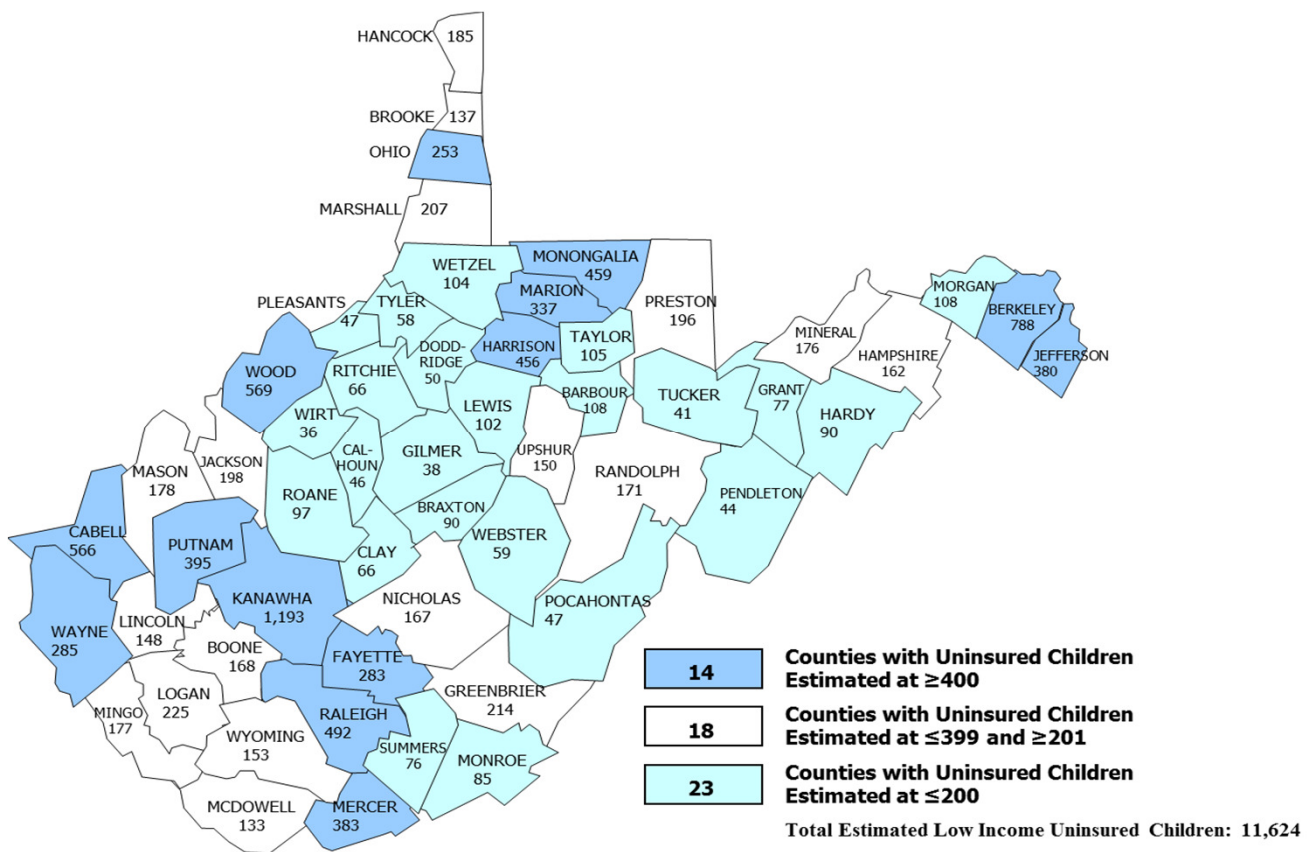
November 2013

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Nov-13	Enrollment Oct-13	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	278	1,510	1,788	49.7%	108	33
Berkeley	26,251	1,410	8,501	9,911	37.8%	788	2
Boone	5,615	322	2,556	2,878	51.3%	168	25
Braxton	3,006	212	1,441	1,653	55.0%	90	40
Brooke	4,573	287	1,496	1,783	39.0%	137	31
Cabell	18,879	1,017	8,205	9,222	48.8%	566	4
Calhoun	1,518	130	734	864	56.9%	46	51
Clay	2,215	179	1,338	1,517	68.5%	66	44
Doddridge	1,673	158	619	777	46.4%	50	48
Fayette	9,438	784	4,521	5,305	56.2%	283	13
Gilmer	1,260	75	531	606	48.1%	38	54
Grant	2,555	188	933	1,121	43.9%	77	42
Greenbrier	7,131	606	2,892	3,498	49.1%	214	16
Hampshire	5,392	298	1,932	2,230	41.4%	162	27
Hancock	6,166	383	2,337	2,720	44.1%	185	20
Hardy	3,015	173	1,264	1,437	47.7%	90	39
Harrison	15,202	961	5,401	6,362	41.9%	456	7
Jackson	6,602	434	2,745	3,179	48.2%	198	18
Jefferson	12,679	557	3,111	3,668	28.9%	380	10
Kanawha	39,771	2,335	17,044	19,379	48.7%	1,193	1
Lewis	3,389	238	1,543	1,781	52.6%	102	37
Lincoln	4,930	366	2,703	3,069	62.2%	148	30
Logan	7,496	490	3,937	4,427	59.1%	225	15
Marion	11,227	707	4,299	5,006	44.6%	337	11
Marshall	6,886	348	2,672	3,020	43.9%	207	17
Mason	5,929	269	2,609	2,878	48.5%	178	21
McDowell	4,423	292	3,021	3,313	74.9%	133	32
Mercer	12,764	1,064	6,744	7,808	61.2%	383	9
Mineral	5,868	294	1,961	2,255	38.4%	176	23
Mingo	5,905	385	3,165	3,550	60.1%	177	22
Monongalia	15,294	805	4,300	5,105	33.4%	459	6
Monroe	2,835	236	1,021	1,257	44.3%	85	41
Morgan	3,596	270	1,346	1,616	44.9%	108	34
Nicholas	5,561	413	2,525	2,938	52.8%	167	26
Ohio	8,444	514	2,880	3,394	40.2%	253	14
Pendleton	1,462	115	505	620	42.4%	44	52
Pleasants	1,551	118	533	651	42.0%	47	50
Pocahontas	1,561	163	667	830	53.2%	47	49
Preston	6,536	445	2,423	2,868	43.9%	196	19
Putnam	13,150	765	3,472	4,237	32.2%	395	8
Raleigh	16,403	1,280	7,601	8,881	54.1%	492	5
Randolph	5,705	513	2,560	3,073	53.9%	171	24
Ritchie	2,205	144	947	1,091	49.5%	66	45
Roane	3,239	319	1,640	1,959	60.5%	97	38
Summers	2,521	195	1,262	1,457	57.8%	76	43
Taylor	3,514	236	1,287	1,523	43.3%	105	35
Tucker	1,371	125	467	592	43.2%	41	53
Tyler	1,924	110	725	835	43.4%	58	47

WVCHIP Enrollment Report

November 2013

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Nov-13	Total Medicaid Enrollment Oct-13	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2010	2010
						Est. Uninsured 3%	# Children Uninsured Ranking*
Upshur	4,996	372	2,351	2,723	54.5%	150	29
Wayne	9,516	515	4,204	4,719	49.6%	285	12
Webster	1,977	148	1,169	1,317	66.6%	59	46
Wetzel	3,466	241	1,494	1,735	50.1%	104	36
Wirt	1,201	96	653	749	62.4%	36	55
Wood	18,956	1,143	8,216	9,359	49.4%	569	3
Wyoming	5,116	418	2,525	2,943	57.5%	153	28
Totals	387,459	24,939	158,538	183,477	47.4%	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.