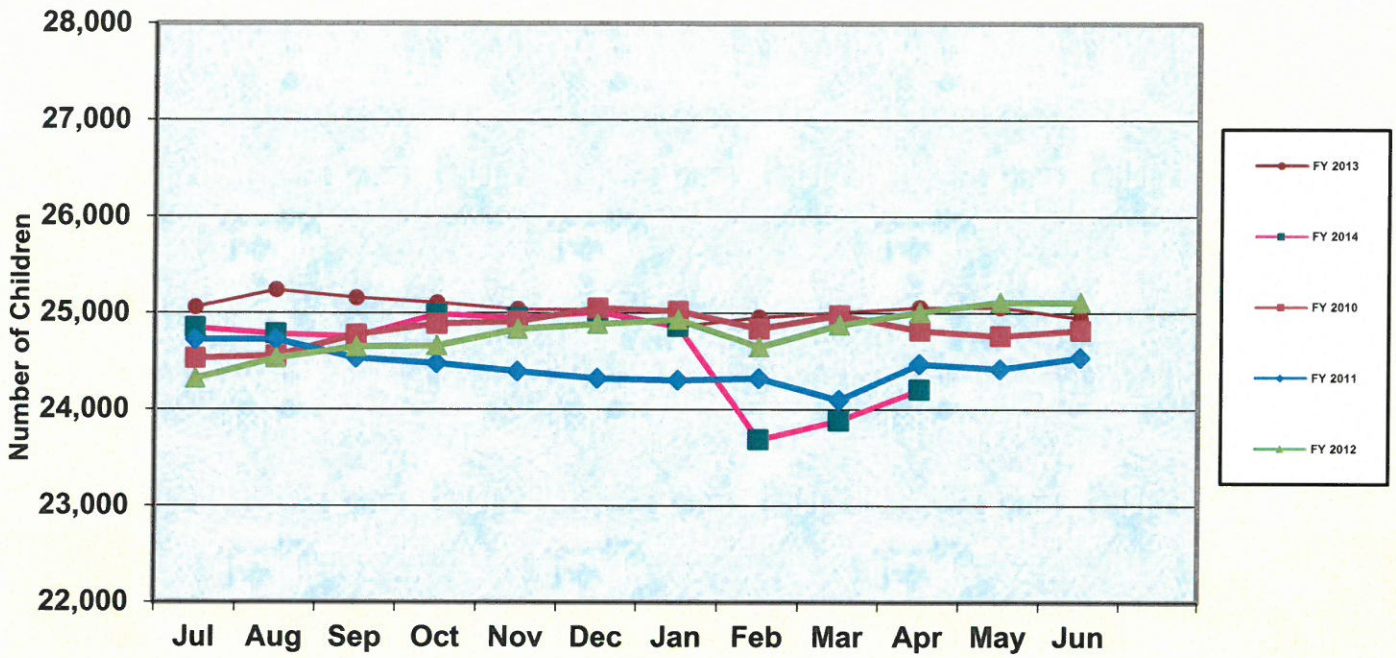


West Virginia Children's Health Insurance Program  
2 Hale Street  
Suite 101  
Charleston, WV 25301  
304-558-2732 voice / 304-558-2741 fax  
Helpline 877-982-2447  
[www.chip.wv.gov](http://www.chip.wv.gov)

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

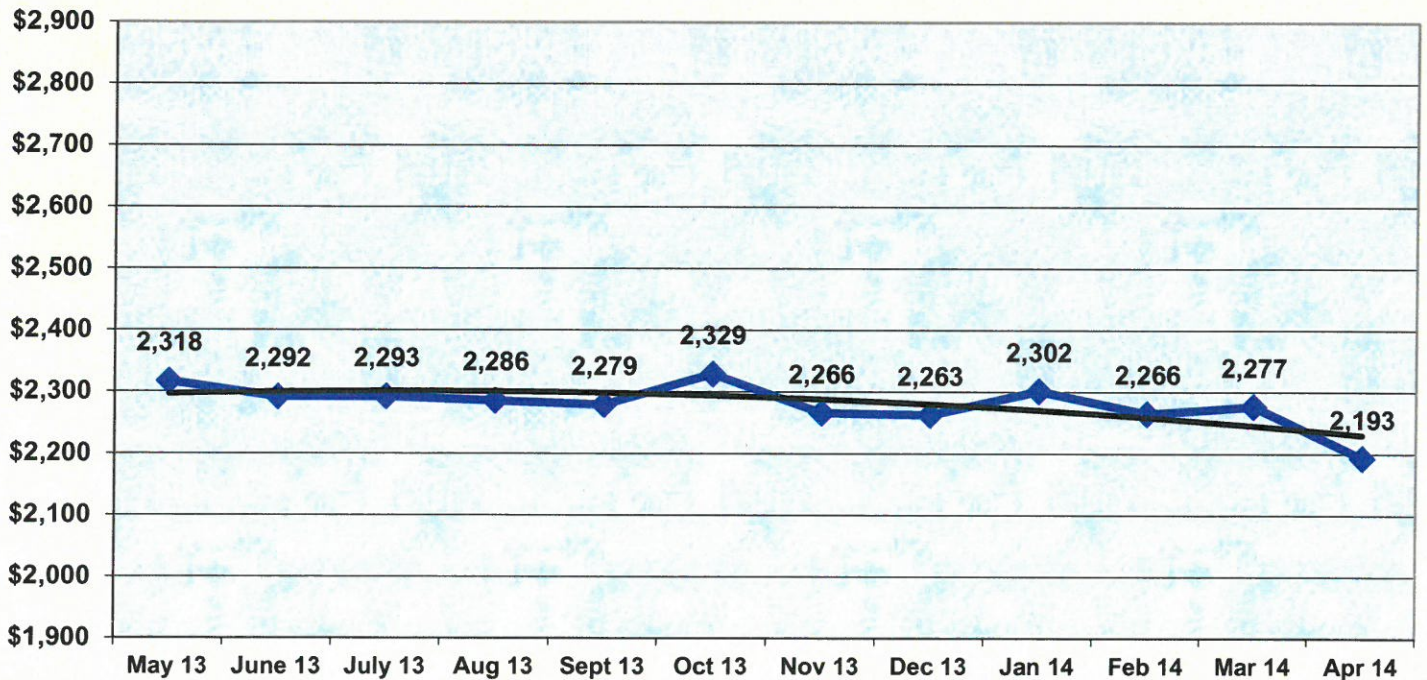
**June 2014**

## WV CHIP Enrollment



April 30th Enrollment 24,210

## Annualized Health Care Expenditures (Cost per Child)



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

	April 30, 2014	April 30, 2013	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$15,388,395	\$16,156,373	(\$767,978)	-5%
Due From Federal Government	\$4,034,873	\$4,115,610	(\$80,738)	-2%
Due From Other Funds	\$1,023,894	\$1,001,399	\$22,496	2%
Accrued Interest Receivable	\$7,439	\$4,666	\$2,773	59%
Fixed Assets, at Historical Cost	<u>\$93,386</u>	<u>\$94,592</u>	( <u>\$1,205</u> )	-1%
<b>Total Assets</b>	<b><u>\$20,547,987</u></b>	<b><u>\$21,372,640</u></b>	<b><u>(\$824,652)</u></b>	<b><u>-4%</u></b>
<b>Liabilities:</b>				
Accounts Payable	\$198,767	\$247,009	(\$48,242)	-20%
Deferred Revenue	(\$77,075)	\$1,859,044	(\$1,936,119)	-104%
Unpaid Insurance Claims Liability	<u>\$4,860,000</u>	<u>\$4,870,000</u>	( <u>\$10,000</u> )	0%
<b>Total Liabilities</b>	<b><u>\$4,981,692</u></b>	<b><u>\$6,976,054</u></b>	<b><u>(\$1,994,361)</u></b>	<b><u>-29%</u></b>
<b>Fund Equity</b>	<b><u>\$15,566,295</u></b>	<b><u>\$14,396,586</u></b>	<b><u>\$1,169,709</u></b>	<b><u>8%</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$20,547,987</u></b>	<b><u>\$21,372,640</u></b>	<b><u>(\$824,652)</u></b>	<b><u>-4%</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 Ten Months Ending April 30, 2014 and April 30, 2013**  
**(Modified Accrual Basis)**

	April 30, 2014	April 30, 2013	Variance	
<b>Revenues</b>				
Federal Grants	36,813,237	39,283,451	(2,470,215)	-6%
State Appropriations	9,987,748	10,925,578	(937,830)	-9%
Premium Revenues	751,635	721,298	30,337	4%
Investment Income:				
Investment Earnings	<u>62,668</u>	<u>60,425</u>	<u>2,243</u>	<u>4%</u>
<b>Total Revenues</b>	<b><u>47,615,288</u></b>	<b><u>50,990,753</u></b>	<b><u>(3,375,465)</u></b>	<b><u>-7%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	11,429,322	12,394,938	(965,616)	-8%
Prescribed Drugs	8,009,904	10,376,493	(2,366,589)	-23%
Physicians & Surgical	7,390,325	8,071,529	(681,204)	-8%
Dental	6,442,237	7,020,219	(577,982)	-8%
Inpatient Hospital Services	3,619,205	3,653,923	(34,718)	-1%
Inpatient Mental Health	1,281,190	1,003,170	278,020	28%
Outpatient Mental Health	1,253,390	1,319,207	(65,817)	-5%
Durable & Disposable Med. Equip.	1,041,686	844,220	197,466	23%
Vision	671,793	707,954	(36,161)	-5%
Therapy	579,324	603,841	(24,517)	-4%
Medical Transportation	317,841	375,833	(57,992)	-15%
Other Services	107,059	128,891	(21,832)	-17%
Less: Collections**	<u>(866,716)</u>	<u>(364,167)</u>	<u>(502,549)</u>	<u>138%</u>
Total Claims	<u>41,276,560</u>	<u>46,136,051</u>	<u>(4,859,491)</u>	<u>-11%</u>
General and Admin Expenses:				
Salaries and Benefits	520,003	464,403	55,600	12%
Program Administration	2,276,028	2,200,698	75,330	3%
Eligibility	201,800	284,981	(83,181)	-29%
Outreach & Health Promotion	588,074	785,040	(196,966)	-25%
Current	<u>155,997</u>	<u>127,615</u>	<u>28,382</u>	<u>22%</u>
Total Administrative	<u>3,741,902</u>	<u>3,862,737</u>	<u>(120,835)</u>	<u>-3%</u>
<b>Total Expenditures</b>	<b><u>45,018,462</u></b>	<b><u>49,998,788</u></b>	<b><u>(4,980,326)</u></b>	<b><u>-10%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>2,596,826</b>	<b>991,965</b>	<b>1,604,861</b>	<b>162%</b>
Unrealized Gain(loss) On Investments*	28,145	58,183	(30,038)	-52%
<b>Fund Equity, Beginning</b>	<b><u>12,941,324</u></b>	<b><u>13,346,439</u></b>	<b><u>(405,115)</u></b>	<b><u>-3%</u></b>
<b>Fund Equity, Ending</b>	<b><u>15,566,295</u></b>	<b><u>14,396,586</u></b>	<b><u>1,169,708</u></b>	<b><u>8%</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 2014  
For the Ten Months Ended April 30, 2014**

	Budgeted for Year	Year to Date		Year to Date Variance*	Monthly Budgeted Amt	Actual Amt		
		Budgeted Amt	Actual Amt			Apr-14	Mar-14	Feb-14
Projected Cost	\$47,897,012	\$39,914,177	\$44,073,377	(\$4,159,200)	\$3,991,418	\$3,418,467	\$3,870,005	\$4,211,165
Premiums	969,397	807,831	\$751,635	(\$56,196)	80,783	30,405	145,386	71,396
Subrogation & Rebates	457,374	381,145	\$866,716	485,571	38,115	0	205,680	0
Net Benefit Cost	46,470,241	38,725,201	\$42,455,025	(\$3,729,824)	3,907,458	3,388,062	3,518,939	4,139,769
Salaries & Benefits	\$710,522	\$592,102	\$520,005	\$72,097	\$59,210	\$51,037	\$51,037	\$51,037
Program Administration	3,024,544	2,520,453	\$2,225,105	295,348	252,045	310,474	222,760	129,798
Eligibility	400,000	333,333	\$232,802	100,532	33,333	4,378	680	2,380
Outreach & Health Prom.	1,000,000	833,333	\$594,323	239,010	83,333	14,387	172,198	5,966
Current Expense	170,000	141,667	\$157,062	(15,395)	14,167	12,149	21,788	22,188
Total Admin Cost	\$5,305,066	\$4,420,888	\$3,729,297	\$691,592	\$442,089	\$392,425	\$468,463	\$211,369
Total Program Cost	\$51,775,307	\$43,146,089	\$46,184,322	(\$3,038,233)	\$4,349,547	\$3,780,487	\$3,987,402	\$4,351,138
Federal Share 79.76%	41,642,879	34,413,321	\$36,926,632	(2,513,311)	3,469,199	3,015,316	3,180,352	3,470,468
State Share 20.24%	10,132,428	8,732,768	\$9,257,690	(524,922)	880,348	765,171	807,050	880,670
Total Program Cost **	\$51,775,307	\$43,146,089	\$46,184,322	(\$3,038,233)	\$4,349,547	\$3,780,487	\$3,987,402	\$4,351,138

\* 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 Scenerio 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

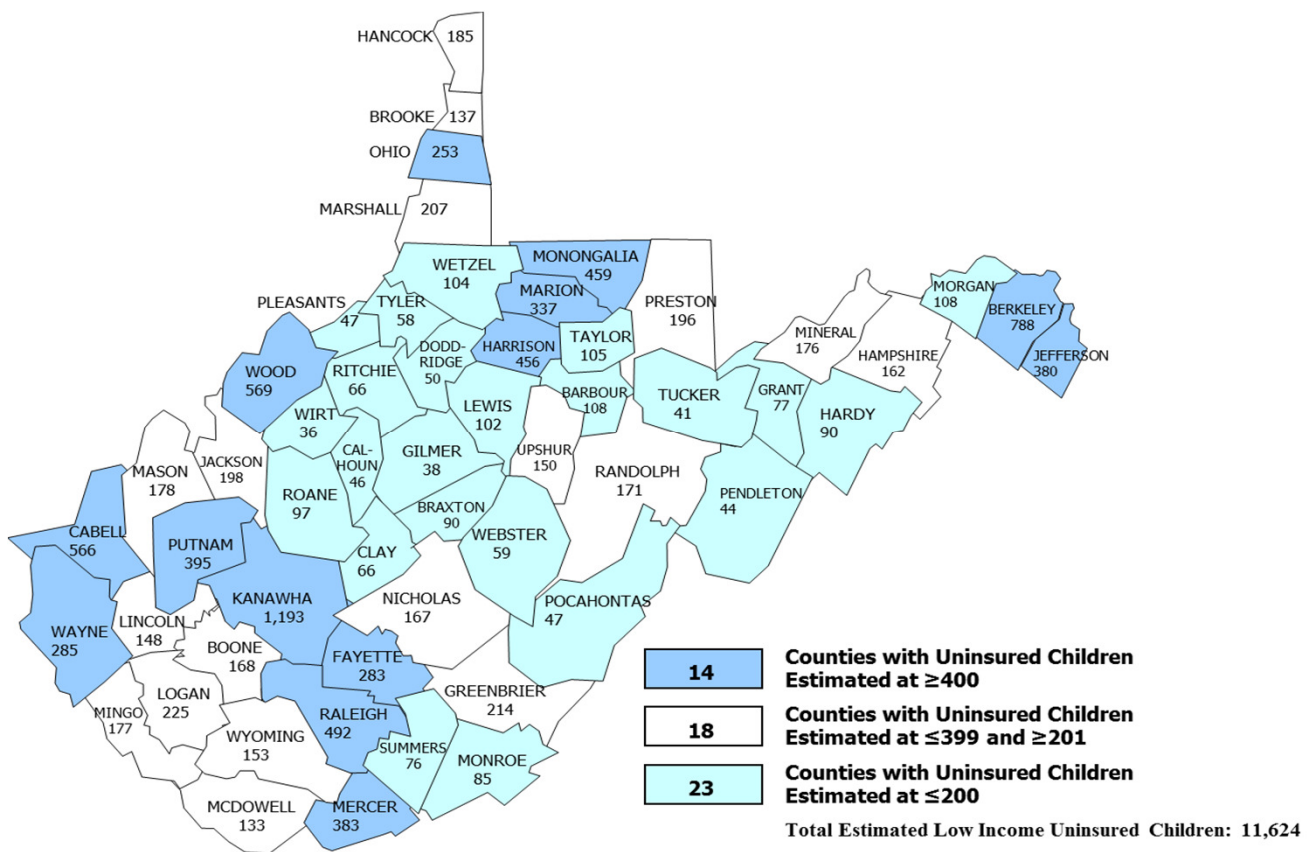
May 2014

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment May-14	Enrollment May-14	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	276	1,702	1,978	54.9%	108	33
Berkeley	26,251	1,373	9,781	11,154	42.5%	788	2
Boone	5,615	294	2,954	3,248	57.8%	168	25
Braxton	3,006	202	1,634	1,836	61.1%	90	40
Brooke	4,573	251	1,670	1,921	42.0%	137	31
Cabell	18,879	1,009	9,116	10,125	53.6%	566	4
Calhoun	1,518	111	841	952	62.7%	46	51
Clay	2,215	160	1,433	1,593	71.9%	66	44
Doddridge	1,673	131	682	813	48.6%	50	48
Fayette	9,438	775	5,077	5,852	62.0%	283	13
Gilmer	1,260	64	588	652	51.7%	38	54
Grant	2,555	160	998	1,158	45.3%	77	42
Greenbrier	7,131	559	3,316	3,875	54.3%	214	16
Hampshire	5,392	267	2,308	2,575	47.8%	162	27
Hancock	6,166	360	2,608	2,968	48.1%	185	20
Hardy	3,015	169	1,510	1,679	55.7%	90	39
Harrison	15,202	972	6,137	7,109	46.8%	456	7
Jackson	6,602	397	2,977	3,374	51.1%	198	18
Jefferson	12,679	557	3,574	4,131	32.6%	380	10
Kanawha	39,771	2,263	18,720	20,983	52.8%	1,193	1
Lewis	3,389	233	1,703	1,936	57.1%	102	37
Lincoln	4,930	341	3,002	3,343	67.8%	148	30
Logan	7,496	457	4,371	4,828	64.4%	225	15
Marion	11,227	624	4,843	5,467	48.7%	337	11
Marshall	6,886	325	2,851	3,176	46.1%	207	17
Mason	5,929	257	2,887	3,144	53.0%	178	21
McDowell	4,423	238	3,210	3,448	78.0%	133	32
Mercer	12,764	980	7,203	8,183	64.1%	383	9
Mineral	5,868	274	2,294	2,568	43.8%	176	23
Mingo	5,905	358	3,526	3,884	65.8%	177	22
Monongalia	15,294	767	4,944	5,711	37.3%	459	6
Monroe	2,835	220	1,150	1,370	48.3%	85	41
Morgan	3,596	251	1,522	1,773	49.3%	108	34
Nicholas	5,561	385	2,899	3,284	59.0%	167	26
Ohio	8,444	486	3,253	3,739	44.3%	253	14
Pendleton	1,462	109	558	667	45.6%	44	52
Pleasants	1,551	124	594	718	46.3%	47	50
Pocahontas	1,561	154	749	903	57.9%	47	49
Preston	6,536	422	2,782	3,204	49.0%	196	19
Putnam	13,150	742	4,046	4,788	36.4%	395	8
Raleigh	16,403	1,213	8,508	9,721	59.3%	492	5
Randolph	5,705	493	2,839	3,332	58.4%	171	24
Ritchie	2,205	136	967	1,103	50.0%	66	45
Roane	3,239	284	1,832	2,116	65.3%	97	38
Summers	2,521	196	1,302	1,498	59.4%	76	43
Taylor	3,514	226	1,446	1,672	47.6%	105	35
Tucker	1,371	113	533	646	47.1%	41	53
Tyler	1,924	97	840	937	48.7%	58	47

# WVCHIP Enrollment Report

May 2014

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment May-14	Total Medicaid Enrollment May-14	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	364	2,608	2,972	59.5%	150	29
Wayne	9,516	450	4,716	5,166	54.3%	285	12
Webster	1,977	139	1,240	1,379	69.7%	59	46
Wetzel	3,466	229	1,750	1,979	57.1%	104	36
Wirt	1,201	85	702	787	65.6%	36	55
Wood	18,956	1,072	8,938	10,010	52.8%	569	3
Wyoming	5,116	391	2,785	3,176	62.1%	153	28
<b>Totals</b>	<b>387,459</b>	<b>23,585</b>	<b>177,019</b>	<b>200,604</b>	<b>51.8%</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.