

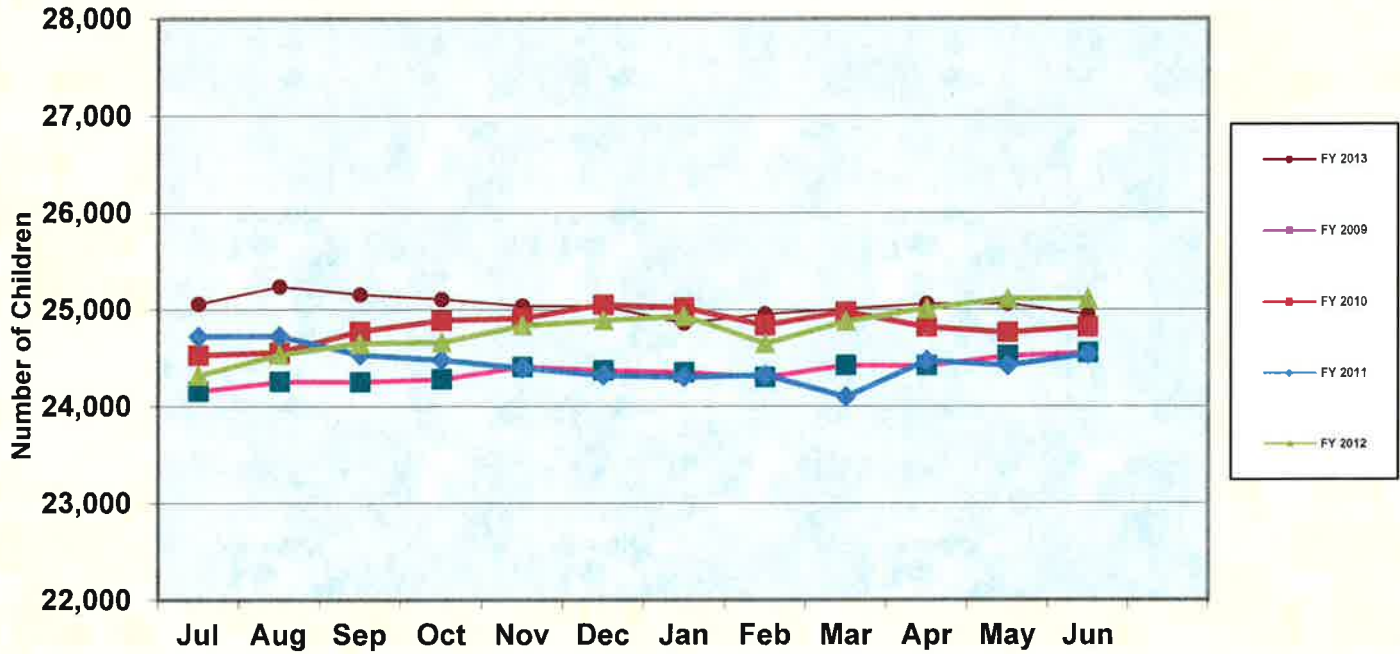


West Virginia Children's Health Insurance Program
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Joint Committee on Government and Finance Report

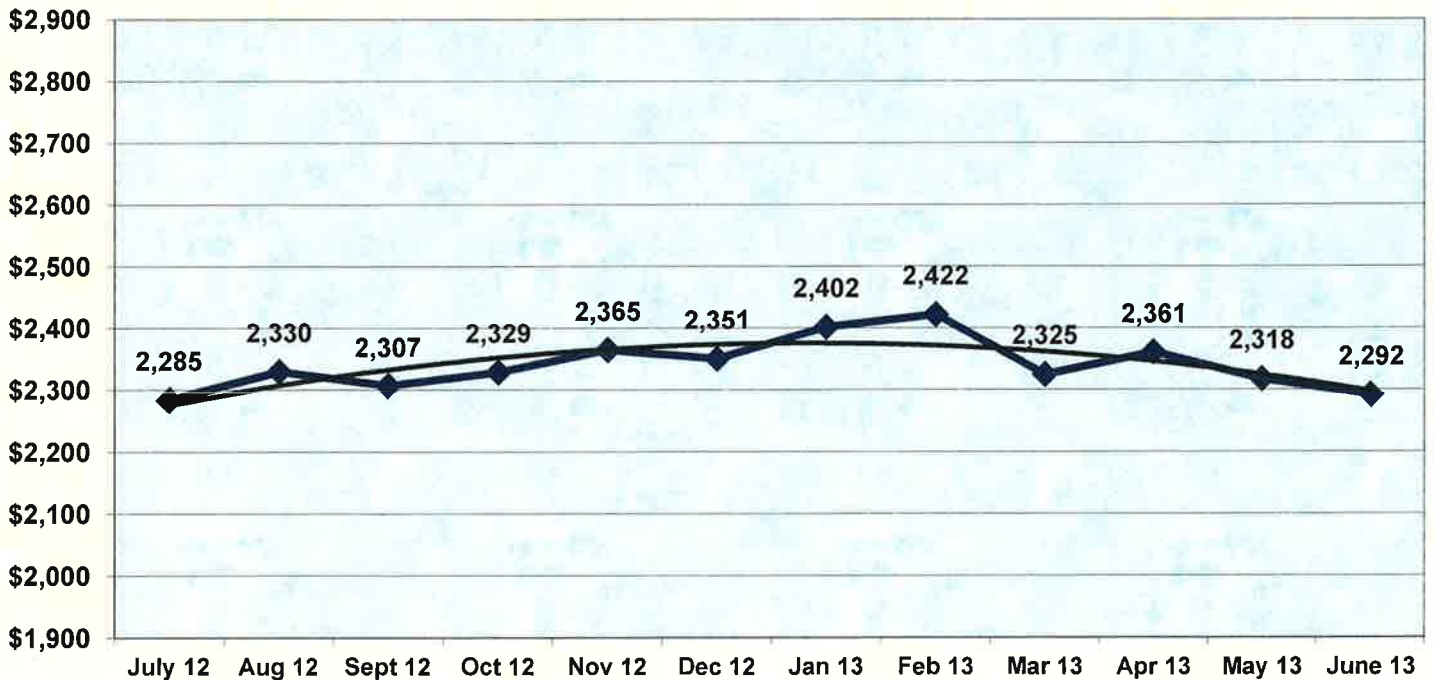
August 2013

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	
Assets:				
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>
Liabilities:				
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	
Revenues				
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>
Total Revenues	<u>58,855,695</u>	<u>57,203,882</u>	<u>1,651,813</u>	<u>3%</u>
Expenditures:				
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>
Total Expenditures	<u>59,211,961</u>	<u>57,769,818</u>	<u>1,442,144</u>	<u>2%</u>
Excess of Revenues				
Over (Under) Expenditures	(356,266)	(565,935)	209,669	-37%
Unrealized Gain(loss) On Investments*	16,081	(25,770)	41,851	-162%
Fund Equity, Beginning	<u>13,346,439</u>	<u>13,938,145</u>	<u>(591,705)</u>	<u>-4%</u>
Fund Equity, Ending	<u>13,006,254</u>	<u>13,346,439</u>	<u>(340,185)</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 Twelve Months Ended June 30, 2013

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly	Actual Amt	Actual Amt	Actual Amt
	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 Scenerio 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

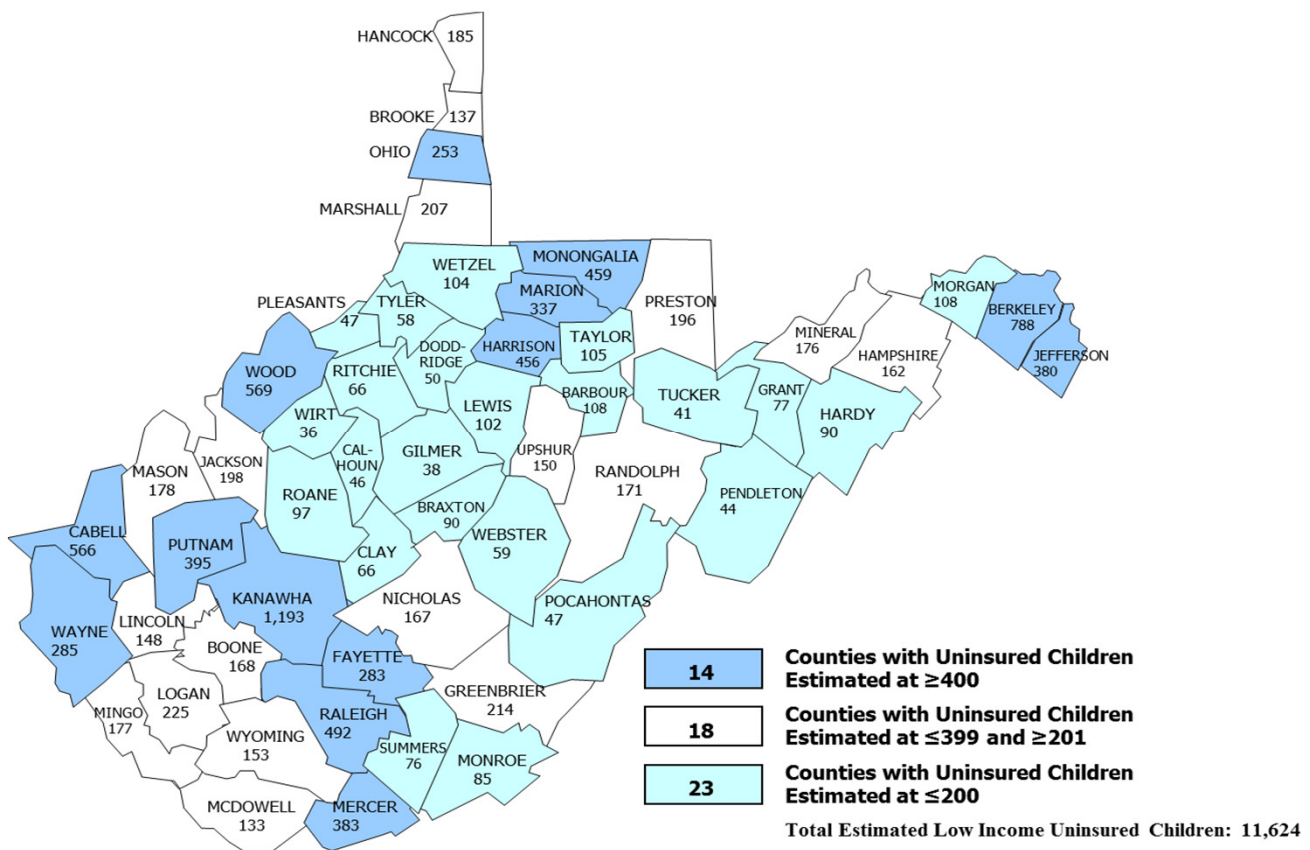
July 2013

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Jul-13	Enrollment Jul-13	CHIP/Medicaid Enrollment	% of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	268	1,495	1,763	49.0%	108	33
Berkeley	26,251	1,405	8,395	9,800	37.3%	788	2
Boone	5,615	321	2,501	2,822	50.3%	168	25
Braxton	3,006	220	1,447	1,667	55.5%	90	40
Brooke	4,573	273	1,517	1,790	39.1%	137	31
Cabell	18,879	990	7,985	8,975	47.5%	566	4
Calhoun	1,518	132	740	872	57.5%	46	51
Clay	2,215	195	1,354	1,549	69.9%	66	44
Doddridge	1,673	144	595	739	44.2%	50	48
Fayette	9,438	768	4,400	5,168	54.8%	283	13
Gilmer	1,260	74	517	591	46.9%	38	54
Grant	2,555	200	889	1,089	42.6%	77	42
Greenbrier	7,131	594	2,859	3,453	48.4%	214	16
Hampshire	5,392	278	2,002	2,280	42.3%	162	27
Hancock	6,166	375	2,341	2,716	44.0%	185	20
Hardy	3,015	191	1,246	1,437	47.7%	90	39
Harrison	15,202	934	5,415	6,349	41.8%	456	7
Jackson	6,602	441	2,669	3,110	47.1%	198	18
Jefferson	12,679	569	3,128	3,697	29.2%	380	10
Kanawha	39,771	2,376	16,762	19,138	48.1%	1,193	1
Lewis	3,389	238	1,570	1,808	53.3%	102	37
Lincoln	4,930	371	2,661	3,032	61.5%	148	30
Logan	7,496	501	3,728	4,229	56.4%	225	15
Marion	11,227	697	4,275	4,972	44.3%	337	11
Marshall	6,886	354	2,687	3,041	44.2%	207	17
Mason	5,929	279	2,630	2,909	49.1%	178	21
McDowell	4,423	279	3,072	3,351	75.8%	133	32
Mercer	12,764	1,093	6,683	7,776	60.9%	383	9
Mineral	5,868	288	1,919	2,207	37.6%	176	23
Mingo	5,905	385	3,130	3,515	59.5%	177	22
Monongalia	15,294	784	4,385	5,169	33.8%	459	6
Monroe	2,835	225	1,022	1,247	44.0%	85	41
Morgan	3,596	258	1,365	1,623	45.1%	108	34
Nicholas	5,561	400	2,448	2,848	51.2%	167	26
Ohio	8,444	494	2,874	3,368	39.9%	253	14
Pendleton	1,462	121	502	623	42.6%	44	52
Pleasants	1,551	122	535	657	42.3%	47	50
Pocahontas	1,561	149	678	827	53.0%	47	49
Preston	6,536	457	2,389	2,846	43.5%	196	19
Putnam	13,150	802	3,444	4,246	32.3%	395	8
Raleigh	16,403	1,262	7,503	8,765	53.4%	492	5
Randolph	5,705	515	2,494	3,009	52.7%	171	24
Ritchie	2,205	126	920	1,046	47.4%	66	45
Roane	3,239	317	1,631	1,948	60.1%	97	38
Summers	2,521	188	1,245	1,433	56.8%	76	43
Taylor	3,514	224	1,277	1,501	42.7%	105	35
Tucker	1,371	137	462	599	43.7%	41	53
Tyler	1,924	103	749	852	44.3%	58	47

WVCHIP Enrollment Report

July 2013

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Jul-13	Total Medicaid Enrollment Jul-13	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	395	2,367	2,762	55.3%	150	29
Wayne	9,516	509	4,109	4,618	48.5%	285	12
Webster	1,977	154	1,133	1,287	65.1%	59	46
Wetzel	3,466	232	1,499	1,731	49.9%	104	36
Wirt	1,201	85	650	735	61.2%	36	55
Wood	18,956	1,138	8,174	9,312	49.1%	569	3
Wyoming	5,116	419	2,445	2,864	56.0%	153	28
Totals	387,459	24,849	156,912	181,761	46.9%	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.