

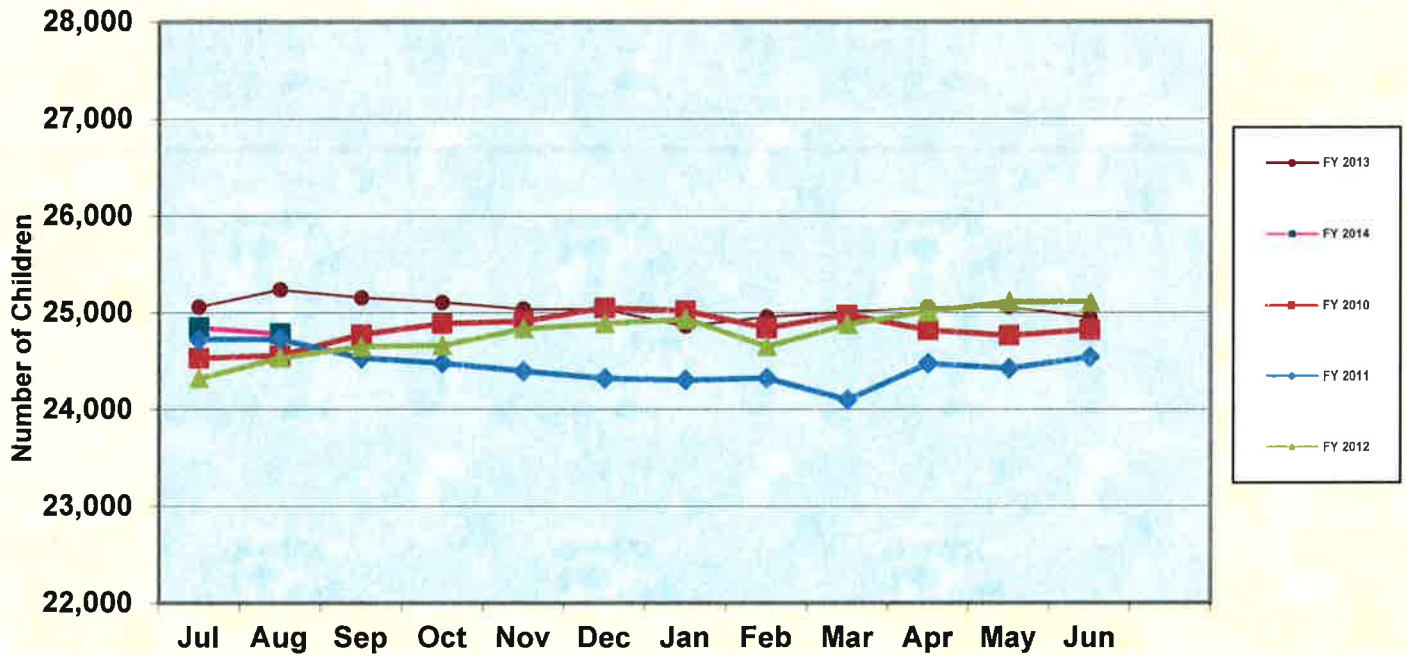


West Virginia Children's Health Insurance Program
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Joint Committee on Government and Finance Report

October 2013

WV CHIP Enrollment



August 31st Enrollment 24,786

Annualized Health Care Expenditures (Cost per Child)



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

	August 31, 2013	August 31, 2012	Variance	
Assets:				
Cash & Cash Equivalents	\$13,616,020	\$14,774,665	(\$1,158,645)	-8%
Due From Federal Government	\$3,702,188	\$4,247,028	(\$544,840)	-13%
Due From Other Funds	\$900,806	\$984,125	(\$83,319)	-8%
Accrued Interest Receivable	\$6,710	\$5,112	\$1,598	31%
Fixed Assets, at Historical Cost	<u>\$95,533</u>	<u>\$95,345</u>	<u>\$187</u>	<u>0%</u>
Total Assets	<u>\$18,321,257</u>	<u>\$20,106,276</u>	<u>(\$1,785,019)</u>	<u>-9%</u>
Liabilities:				
Accounts Payable	\$182,994	\$384,272	(\$201,278)	-52%
Deferred Revenue	\$416,036	\$1,767,937	(\$1,351,901)	-76%
Unpaid Insurance Claims Liability	<u>\$4,420,000</u>	<u>\$4,870,000</u>	<u>(\$450,000)</u>	<u>-9%</u>
Total Liabilities	<u>\$5,019,030</u>	<u>\$7,022,209</u>	<u>(\$2,003,179)</u>	<u>-29%</u>
Fund Equity	<u>\$13,302,227</u>	<u>\$13,084,067</u>	<u>\$218,160</u>	<u>2%</u>
Total Liabilities and Fund Equity	<u>\$18,321,257</u>	<u>\$20,106,276</u>	<u>(\$1,785,019)</u>	<u>-9%</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 Two Months Ending August 31, 2013 and August 31, 2012
(Modified Accrual Basis)

	August 31, 2013	August 31, 2012	Variance	
Revenues				
Federal Grants	6,789,971	7,305,004	(515,033)	-7%
State Appropriations	1,997,547	2,185,115	(187,568)	-9%
Premium Revenues	142,028	147,124	(5,096)	-3%
Investment Income:				
Investment Earnings	12,054	14,786	(2,732)	-18%
Unrealized Gain On Investments*	(1,338)	34,890	(36,228)	225%
Total Investment Income	<u>10,716</u>	<u>49,676</u>	<u>(38,960)</u>	<u>-78%</u>
Total Revenues	<u>8,940,262</u>	<u>9,686,919</u>	<u>(746,657)</u>	<u>-8%</u>
Expenditures:				
Claims:				
Outpatient Services	2,210,580	2,234,088	(23,508)	-1%
Prescribed Drugs	1,609,742	1,745,665	(135,923)	-8%
Dental	1,383,607	1,540,273	(156,666)	-10%
Physicians & Surgical	1,294,761	1,897,881	(603,120)	-32%
Inpatient Hospital Services	720,939	638,468	82,471	13%
Inpatient Mental Health	265,074	89,162	175,912	197%
Outpatient Mental Health	252,205	233,302	18,903	8%
Durable & Disposable Med. Equip.	182,070	239,760	(57,690)	-24%
Vision	145,796	174,520	(28,724)	-16%
Therapy	145,742	109,480	36,262	33%
Medical Transportation	43,393	42,720	673	2%
Other Services	27,164	24,622	2,542	10%
Less: Collections**	<u>(267,917)</u>	<u>(15,035)</u>	<u>(252,882)</u>	<u>1682%</u>
Total Claims	<u>8,013,156</u>	<u>8,954,906</u>	<u>(941,750)</u>	<u>-11%</u>
General and Admin Expenses:				
Salaries and Benefits	113,140	101,429	11,711	12%
Program Administration	347,365	355,727	(8,362)	-2%
Eligibility	117,017	68,305	48,712	71%
Outreach & Health Promotion	27,597	254,550	(226,953)	-89%
Current	<u>26,014</u>	<u>27,909</u>	<u>(1,895)</u>	<u>-7%</u>
Total Administrative	<u>631,133</u>	<u>807,920</u>	<u>(176,787)</u>	<u>-22%</u>
Total Expenditures	<u>8,644,289</u>	<u>9,762,826</u>	<u>(1,118,537)</u>	<u>-11%</u>
Excess of Revenues				
Over (Under) Expenditures	295,973	(75,908)	371,881	-490%
Fund Equity, Beginning	<u>13,006,254</u>	<u>13,159,975</u>	<u>(153,721)</u>	<u>-1%</u>
Fund Equity, Ending	<u>13,302,227</u>	<u>13,084,067</u>	<u>218,160</u>	<u>2%</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 Two Months Ended August 31, 2013**

	Budgeted for	Year to Date	Year to Date	Year to Date	Variance*	Monthly	Actual Amt	Actual Amt	Actual Amt
	Year	Budgeted Amt	Actual Amt	Budgeted Amt		Budgeted Amt	Aug-13	Jul-13	Jun-13
Projected Cost	\$47,897,012	\$7,982,835	\$8,939,537	\$8,939,537	(\$956,701)	\$3,991,418	\$5,240,481	\$3,699,055	\$4,025,776
Premiums	969,397	161,566	\$142,028	\$142,028	(\$19,538)	80,783	65,128	\$76,900	68,764
Subrogation & Rebates	457,374	76,229	\$267,917	\$267,917	191,688	38,115	0	267,917	62,749
Net Benefit Cost	46,470,241	7,814,917	\$8,529,591	\$8,529,591	(\$714,675)	3,907,458	5,175,353	\$3,354,238	3,894,263
Salaries & Benefits	\$710,522	\$118,420	\$113,140	\$113,140	\$5,280	\$59,210	\$50,520	\$62,620	\$50,169
Program Administration	3,024,544	504,091	\$353,538	\$353,538	150,553	252,045	260,264	93,274	237,982
Eligibility	400,000	66,667	\$116,592	\$116,592	(49,925)	33,333	0	116,592	105,234
Outreach & Health Prom.	1,000,000	166,667	\$25,330	\$25,330	141,337	83,333	9,026	16,304	0
Current Expense	170,000	28,333	\$25,696	\$25,696	2,637	14,167	8,133	17,563	14,865
Total Admin Cost	\$5,305,066	\$884,178	\$634,296	\$634,296	\$249,882	\$442,089	\$327,943	\$306,353	\$408,250
Total Program Cost	\$51,775,307	\$8,699,094	\$9,163,887	\$9,163,887	(\$464,793)	\$4,349,547	\$5,503,296	\$3,660,591	\$4,302,513
Federal Share 79.76%	41,642,879	6,996,682	\$7,370,515	\$7,370,515	(373,833)	3,469,199	4,426,301	2,944,214	3,460,511
State Share 20.24%	10,132,428	1,702,413	\$1,793,373	\$1,793,373	(90,960)	880,348	1,076,995	716,378	842,002
Total Program Cost	** \$51,775,307	\$8,699,094	\$9,163,887	\$9,163,887	(\$464,793)	\$4,349,547	\$5,503,296	\$3,660,591	\$4,302,513

* 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

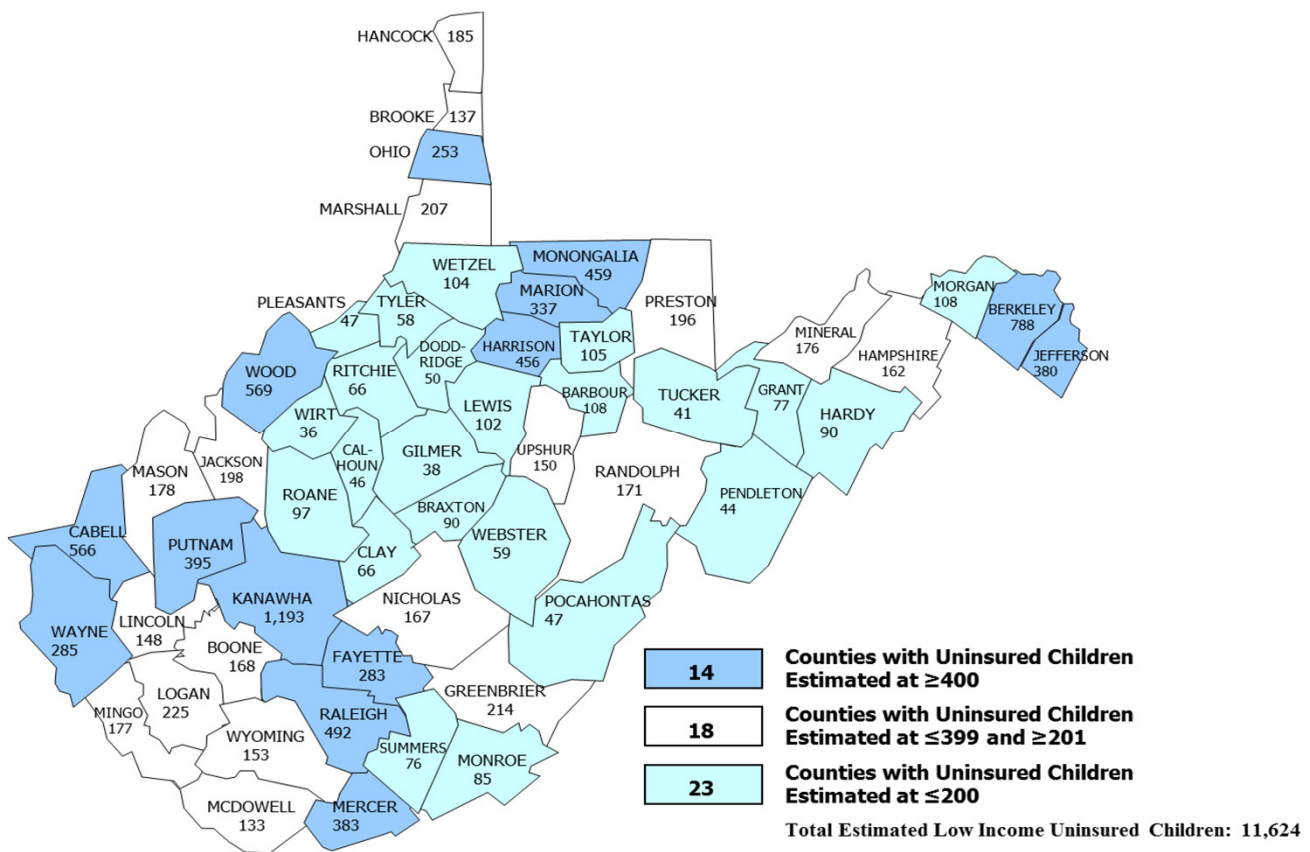
September 2013

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Sep-13	Enrollment Sep-13	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	282	1,475	1,757	48.8%	108	33
Berkeley	26,251	1,387	8,445	9,832	37.5%	788	2
Boone	5,615	326	2,584	2,910	51.8%	168	25
Braxton	3,006	214	1,431	1,645	54.7%	90	40
Brooke	4,573	289	1,493	1,782	39.0%	137	31
Cabell	18,879	986	8,183	9,169	48.6%	566	4
Calhoun	1,518	118	744	862	56.8%	46	51
Clay	2,215	183	1,343	1,526	68.9%	66	44
Doddridge	1,673	156	596	752	44.9%	50	48
Fayette	9,438	773	4,490	5,263	55.8%	283	13
Gilmer	1,260	69	528	597	47.4%	38	54
Grant	2,555	189	932	1,121	43.9%	77	42
Greenbrier	7,131	594	2,861	3,455	48.4%	214	16
Hampshire	5,392	276	1,982	2,258	41.9%	162	27
Hancock	6,166	394	2,358	2,752	44.6%	185	20
Hardy	3,015	184	1,230	1,414	46.9%	90	39
Harrison	15,202	964	5,399	6,363	41.9%	456	7
Jackson	6,602	422	2,735	3,157	47.8%	198	18
Jefferson	12,679	554	3,127	3,681	29.0%	380	10
Kanawha	39,771	2,367	16,824	19,191	48.3%	1,193	1
Lewis	3,389	248	1,537	1,785	52.7%	102	37
Lincoln	4,930	355	2,726	3,081	62.5%	148	30
Logan	7,496	495	3,867	4,362	58.2%	225	15
Marion	11,227	690	4,186	4,876	43.4%	337	11
Marshall	6,886	357	2,684	3,041	44.2%	207	17
Mason	5,929	276	2,650	2,926	49.3%	178	21
McDowell	4,423	297	3,032	3,329	75.3%	133	32
Mercer	12,764	1,064	6,735	7,799	61.1%	383	9
Mineral	5,868	284	1,946	2,230	38.0%	176	23
Mingo	5,905	385	3,206	3,591	60.8%	177	22
Monongalia	15,294	796	4,306	5,102	33.4%	459	6
Monroe	2,835	231	993	1,224	43.2%	85	41
Morgan	3,596	267	1,364	1,631	45.4%	108	34
Nicholas	5,561	398	2,504	2,902	52.2%	167	26
Ohio	8,444	499	2,872	3,371	39.9%	253	14
Pendleton	1,462	116	517	633	43.3%	44	52
Pleasants	1,551	121	546	667	43.0%	47	50
Pocahontas	1,561	150	667	817	52.3%	47	49
Preston	6,536	454	2,392	2,846	43.5%	196	19
Putnam	13,150	782	3,492	4,274	32.5%	395	8
Raleigh	16,403	1,250	7,589	8,839	53.9%	492	5
Randolph	5,705	516	2,528	3,044	53.4%	171	24
Ritchie	2,205	139	924	1,063	48.2%	66	45
Roane	3,239	314	1,645	1,959	60.5%	97	38
Summers	2,521	189	1,223	1,412	56.0%	76	43
Taylor	3,514	226	1,273	1,499	42.7%	105	35
Tucker	1,371	127	463	590	43.0%	41	53
Tyler	1,924	105	727	832	43.2%	58	47

WVCHIP Enrollment Report

September 2013

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Sep-13	Total Medicaid Enrollment Sep-13	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	372	2,334	2,706	54.2%	150	29
Wayne	9,516	511	4,189	4,700	49.4%	285	12
Webster	1,977	154	1,152	1,306	66.1%	59	46
Wetzel	3,466	219	1,537	1,756	50.7%	104	36
Wirt	1,201	94	652	746	62.1%	36	55
Wood	18,956	1,129	8,187	9,316	49.1%	569	3
Wyoming	5,116	420	2,517	2,937	57.4%	153	28
Totals	387,459	24,757	157,922	182,679	47.1%	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.