

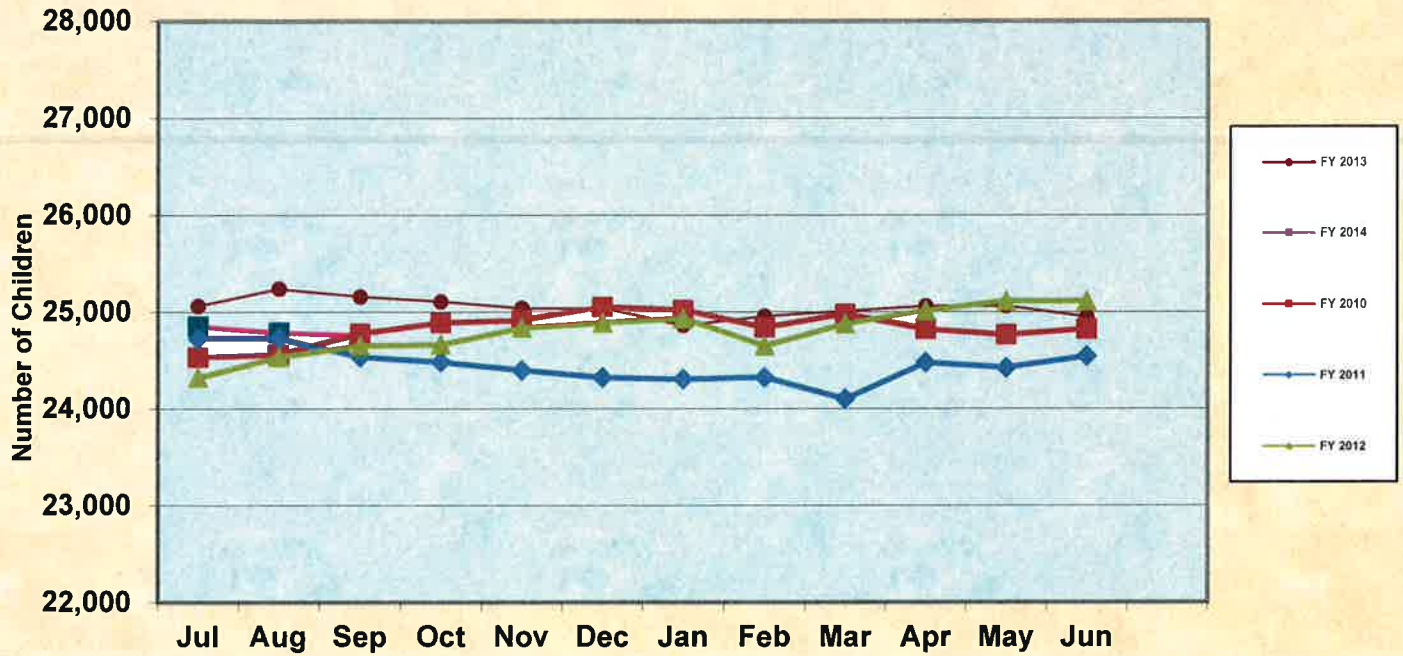


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# **Joint Committee on Government and Finance Report**

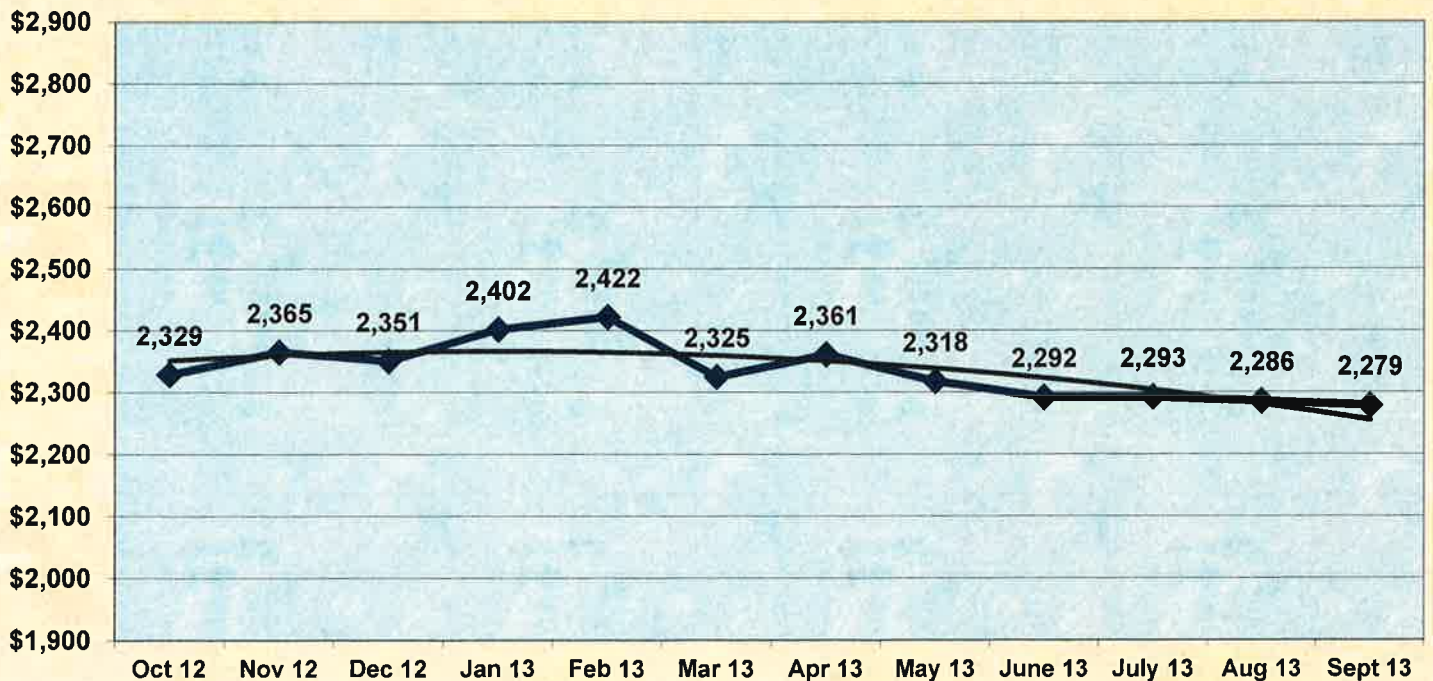
**November 2013**

## WV CHIP Enrollment



September 30th Enrollment 24,757

## Annualized Health Care Expenditures (Cost per Child)



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

	<b>September 30, 2013</b>	<b>September 30, 2012</b>	<b>Variance</b>	
<b>Assets:</b>				
Cash & Cash Equivalents	\$13,548,807	\$12,789,104	\$759,703	6%
Due From Federal Government	\$4,760,910	\$3,922,484	\$838,425	21%
Due From Other Funds	\$1,097,106	\$908,922	\$188,184	21%
Accrued Interest Receivable	\$6,486	\$3,800	\$2,686	71%
Fixed Assets, at Historical Cost	<u>\$94,291</u>	<u>\$95,345</u>	<u>(\$1,054)</u>	<u>-1%</u>
<b>Total Assets</b>	<u><b>\$19,507,599</b></u>	<u><b>\$17,719,655</b></u>	<u><b>\$1,787,944</b></u>	<u><b>10%</b></u>
<b>Liabilities:</b>				
Accounts Payable	\$256,060	\$212,758	\$43,302	20%
Deferred Revenue	\$1,426,883	\$668,521	\$758,362	113%
Unpaid Insurance Claims Liability	<u>\$5,350,000</u>	<u>\$4,640,000</u>	<u>\$710,000</u>	<u>15%</u>
<b>Total Liabilities</b>	<u><b>\$7,032,943</b></u>	<u><b>\$5,521,279</b></u>	<u><b>\$1,511,664</b></u>	<u><b>27%</b></u>
Fund Equity	<u>\$12,474,656</u>	<u>\$12,198,376</u>	<u>\$276,280</u>	<u>2%</u>
<b>Total Liabilities and Fund Equity</b>	<u><b>\$19,507,599</b></u>	<u><b>\$17,719,655</b></u>	<u><b>\$1,787,944</b></u>	<u><b>10%</b></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 Three Months Ending September 30, 2013 and September 30, 2012**  
**(Modified Accrual Basis)**

	September 30, 2013	September 30, 2012	Variance	
<b>Revenues</b>				
Federal Grants	12,095,809	11,411,265	684,544	6%
State Appropriations	1,997,547	2,185,115	(187,568)	-9%
Premium Revenues	206,739	212,249	(5,511)	-3%
Investment Income:				
Investment Earnings	<u>18,540</u>	<u>18,586</u>	<u>(46)</u>	<u>0%</u>
<b>Total Revenues</b>	<b><u>14,318,634</u></b>	<b><u>13,827,216</u></b>	<b><u>491,418</u></b>	<b><u>4%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	3,720,684	3,177,808	542,876	17%
Prescribed Drugs	2,412,437	2,504,707	(92,270)	-4%
Physicians & Surgical	2,213,737	3,895,101	(1,681,364)	-43%
Inpatient Hospital Services	2,182,883	950,891	1,231,992	130%
Dental	2,011,111	2,136,969	(125,858)	-6%
Outpatient Mental Health	351,070	302,127	48,943	16%
Inpatient Mental Health	348,766	133,909	214,857	160%
Durable & Disposable Med. Equip.	313,194	319,872	(6,678)	-2%
Vision	249,246	240,496	8,750	4%
Therapy	199,561	141,039	58,522	41%
Medical Transportation	61,041	83,256	(22,215)	-27%
Other Services	33,541	30,310	3,231	11%
Less: Collections**	<u>(422,672)</u>	<u>(152,902)</u>	<u>(269,769)</u>	<u>176%</u>
Total Claims	<u>13,674,599</u>	<u>13,763,583</u>	<u>(88,983)</u>	<u>-1%</u>
General and Admin Expenses:				
Salaries and Benefits	163,360	146,134	17,226	12%
Program Administration	569,862	522,294	47,568	9%
Eligibility	152,395	101,770	50,625	50%
Outreach & Health Promotion	248,660	259,634	(10,974)	-4%
Current	<u>43,542</u>	<u>49,533</u>	<u>(5,991)</u>	<u>-12%</u>
Total Administrative	<u>1,177,819</u>	<u>1,079,365</u>	<u>98,454</u>	<u>9%</u>
<b>Total Expenditures</b>	<b><u>14,852,418</u></b>	<b><u>14,842,948</u></b>	<b><u>9,471</u></b>	<b><u>0%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(533,784)</b>	<b>(1,015,732)</b>	<b>481,948</b>	<b>-47%</b>
Unrealized Gain(loss) On Investments*	<b>2,186</b>	<b>54,133</b>	<b>(51,946)</b>	<b>-96%</b>
<b>Fund Equity, Beginning</b>	<b><u>13,006,254</u></b>	<b><u>13,159,975</u></b>	<b><u>(153,721)</u></b>	<b><u>-1%</u></b>
<b>Fund Equity, Ending</b>	<b><u>12,474,656</u></b>	<b><u>12,198,376</u></b>	<b><u>276,280</u></b>	<b><u>2%</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 Three Months Ended September 30, 2013**

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly	Actual Amt			
	Year	Budgeted Amt	Actual Amt	Variance*		Budgeted Amt	Sep-13	Aug-13	Jul-13
Projected Cost	\$47,897,012	\$11,974,253	\$12,956,799	(\$982,546)	\$3,991,418	\$4,017,263	\$5,240,481	\$3,699,055	
Premiums	969,397	242,349	\$206,739	(\$35,611)	80,783	64,711	65,128	\$76,900	
Subrogation & Rebates	457,374	114,344	\$422,672	308,329	38,115	154,755	0	267,917	
Net Benefit Cost	46,470,241	11,722,375	\$12,327,389	(\$605,013)	3,907,458	3,797,797	5,175,353	\$3,354,238	
Salaries & Benefits	\$710,522	\$177,630.50	\$163,360	\$14,271	\$59,210	\$50,220	\$50,520	\$62,620	
Program Administration	3,024,544	756,136	\$546,106	210,030	252,045	192,568	260,264	93,274	
Eligibility	400,000	100,000	\$117,017	(17,017)	33,333	425	0	116,592	
Outreach & Health Prom.	1,000,000	250,000	\$241,990	8,010	83,333	216,660	9,026	16,304	
Current Expense	170,000	42,500	\$39,444	3,056	14,167	13,748	8,133	17,563	
Total Admin Cost	\$5,305,066	\$1,326,267	\$1,107,917	\$218,350	\$442,089	\$473,621	\$327,943	\$306,353	
Total Program Cost	\$51,775,307	\$13,048,642	\$13,435,306	(\$386,664)	\$4,349,547	\$4,271,418	\$5,503,296	\$3,660,591	
Federal Share 79.76%	41,642,879	10,495,022	\$10,806,016	(310,994)	3,469,199	3,435,502	4,426,301	2,944,214	
State Share 20.24%	10,132,428	2,553,619	\$2,629,289	(75,670)	880,348	835,917	1,076,995	716,378	
Total Program Cost	** \$51,775,307	\$13,048,642	\$13,435,306	(\$386,664)	\$4,349,547	\$4,271,418	\$5,503,296	\$3,660,591	

\* 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

October 2013

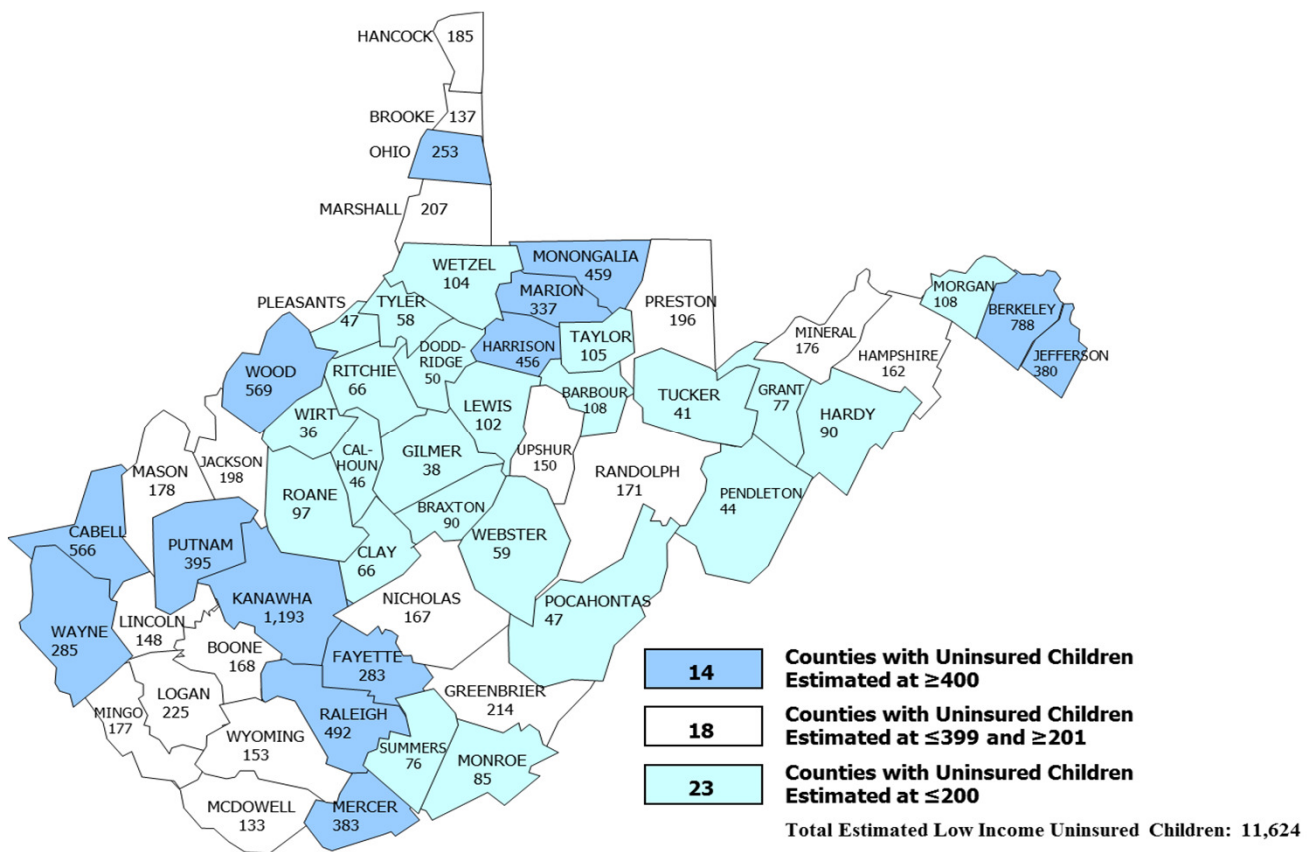
County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Oct-13	Enrollment Oct-13	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	281	1,510	1,791	49.8%	108	33
Berkeley	26,251	1,376	8,501	9,877	37.6%	788	2
Boone	5,615	302	2,556	2,858	50.9%	168	25
Braxton	3,006	214	1,441	1,655	55.1%	90	40
Brooke	4,573	281	1,496	1,777	38.9%	137	31
Cabell	18,879	1,027	8,205	9,232	48.9%	566	4
Calhoun	1,518	119	734	853	56.2%	46	51
Clay	2,215	190	1,338	1,528	69.0%	66	44
Doddridge	1,673	138	619	757	45.2%	50	48
Fayette	9,438	822	4,521	5,343	56.6%	283	13
Gilmer	1,260	72	531	603	47.8%	38	54
Grant	2,555	205	933	1,138	44.5%	77	42
Greenbrier	7,131	608	2,892	3,500	49.1%	214	16
Hampshire	5,392	319	1,932	2,251	41.7%	162	27
Hancock	6,166	384	2,337	2,721	44.1%	185	20
Hardy	3,015	175	1,264	1,439	47.7%	90	39
Harrison	15,202	924	5,401	6,325	41.6%	456	7
Jackson	6,602	430	2,745	3,175	48.1%	198	18
Jefferson	12,679	485	3,111	3,596	28.4%	380	10
Kanawha	39,771	2,291	17,044	19,335	48.6%	1,193	1
Lewis	3,389	282	1,543	1,825	53.9%	102	37
Lincoln	4,930	313	2,703	3,016	61.2%	148	30
Logan	7,496	518	3,937	4,455	59.4%	225	15
Marion	11,227	692	4,299	4,991	44.5%	337	11
Marshall	6,886	347	2,672	3,019	43.8%	207	17
Mason	5,929	298	2,609	2,907	49.0%	178	21
McDowell	4,423	308	3,021	3,329	75.3%	133	32
Mercer	12,764	1,158	6,744	7,902	61.9%	383	9
Mineral	5,868	312	1,961	2,273	38.7%	176	23
Mingo	5,905	383	3,165	3,548	60.1%	177	22
Monongalia	15,294	799	4,300	5,099	33.3%	459	6
Monroe	2,835	225	1,021	1,246	43.9%	85	41
Morgan	3,596	272	1,346	1,618	45.0%	108	34
Nicholas	5,561	378	2,525	2,903	52.2%	167	26
Ohio	8,444	509	2,880	3,389	40.1%	253	14
Pendleton	1,462	119	505	624	42.7%	44	52
Pleasants	1,551	114	533	647	41.7%	47	50
Pocahontas	1,561	157	667	824	52.8%	47	49
Preston	6,536	488	2,423	2,911	44.5%	196	19
Putnam	13,150	779	3,472	4,251	32.3%	395	8
Raleigh	16,403	1,265	7,601	8,866	54.1%	492	5
Randolph	5,705	488	2,560	3,048	53.4%	171	24
Ritchie	2,205	144	947	1,091	49.5%	66	45
Roane	3,239	314	1,640	1,954	60.3%	97	38
Summers	2,521	210	1,262	1,472	58.4%	76	43
Taylor	3,514	214	1,287	1,501	42.7%	105	35
Tucker	1,371	135	467	602	43.9%	41	53
Tyler	1,924	125	725	850	44.2%	58	47



# WVCHIP Enrollment Report

October 2013

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Oct-13	Total Medicaid Enrollment Oct-13	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	387	2,351	2,738	54.8%	150	29
Wayne	9,516	517	4,204	4,721	49.6%	285	12
Webster	1,977	150	1,169	1,319	66.7%	59	46
Wetzel	3,466	230	1,494	1,724	49.7%	104	36
Wirt	1,201	94	653	747	62.2%	36	55
Wood	18,956	1,229	8,216	9,445	49.8%	569	3
Wyoming	5,116	394	2,525	2,919	57.1%	153	28
<b>Totals</b>	<b>387,459</b>	<b>24,990</b>	<b>158,538</b>	<b>183,528</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.