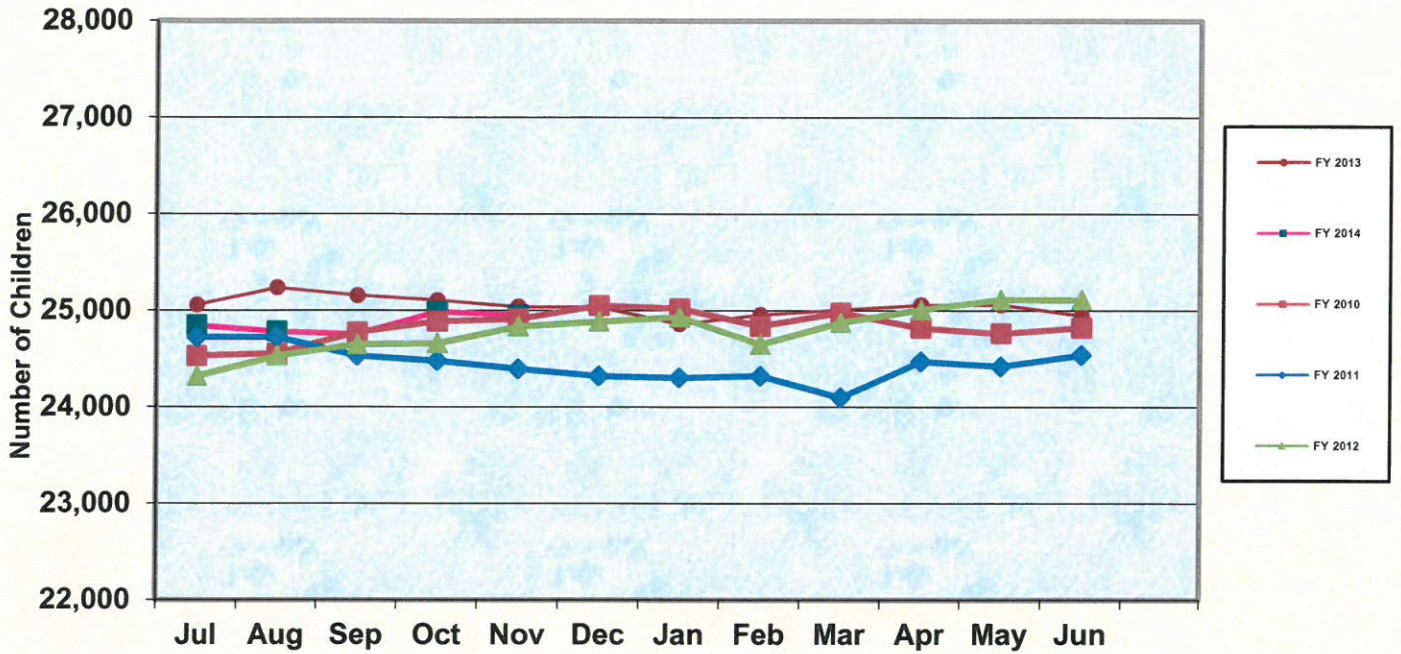


West Virginia Children's Health Insurance Program
2 Hale Street
Suite 101
Charleston, WV 25301
304-558-2732 voice / 304-558-2741 fax
Helpline 877-982-2447
www.chip.wv.gov

Joint Committee on Government and Finance Report

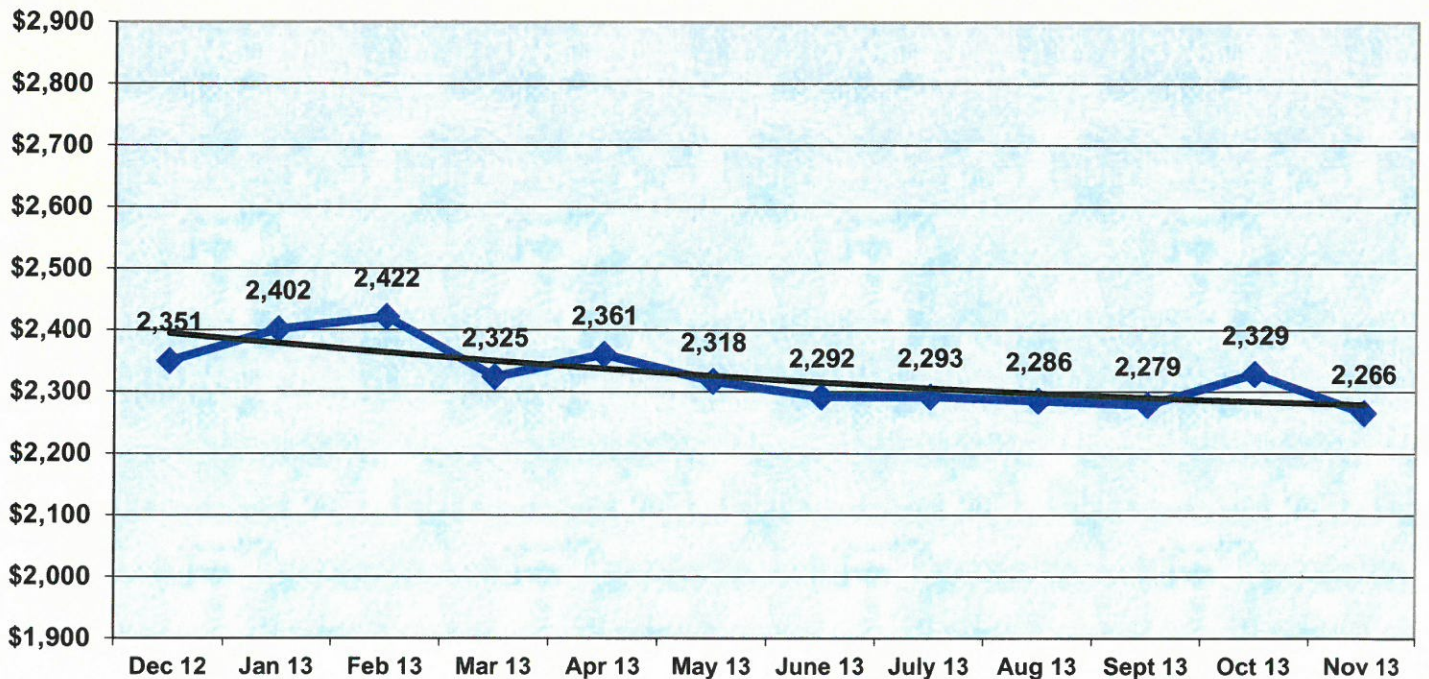
January 2014

WV CHIP Enrollment



November 30th Enrollment 24,955

Annualized Health Care Expenditures (Cost per Child)



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

	November 30, 2013	November 30, 2012	Variance	
Assets:				
Cash & Cash Equivalents	\$13,705,855	\$14,443,462	(\$737,607)	-5%
Due From Federal Government	\$5,135,734	\$3,997,169	\$1,138,565	28%
Due From Other Funds	\$1,079,487	\$972,580	\$106,907	11%
Accrued Interest Receivable	\$7,911	\$13,619	(\$5,708)	-42%
Fixed Assets, at Historical Cost	<u>\$93,386</u>	<u>\$95,345</u>	<u>(\$1,959)</u>	<u>-2%</u>
 Total Assets	 <u>\$20,022,373</u>	 <u>\$19,522,175</u>	 <u>\$500,198</u>	 <u>3%</u>
Liabilities:				
Accounts Payable	\$293,432	\$254,749	\$38,683	15%
Deferred Revenue	\$1,370,049	\$2,128,845	(\$758,795)	-36%
Unpaid Insurance Claims Liability	<u>\$5,040,000</u>	<u>\$4,715,000</u>	<u>\$325,000</u>	<u>7%</u>
 Total Liabilities	 <u>\$6,703,481</u>	 <u>\$7,098,593</u>	 <u>(\$395,112)</u>	 <u>-6%</u>
 Fund Equity	 <u>\$13,318,892</u>	 <u>\$12,423,582</u>	 <u>\$895,310</u>	 <u>7%</u>
 Total Liabilities and Fund Equity	 <u>\$20,022,373</u>	 <u>\$19,522,175</u>	 <u>\$500,198</u>	 <u>3%</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 Five Months Ending November 30, 2013 and November 30, 2012
(Modified Accrual Basis)

	November 30, 2013	November 30, 2012	Variance	
Revenues				
Federal Grants	19,895,231	19,899,353	(4,122)	0%
State Appropriations	4,194,852	4,588,743	(393,891)	-9%
Premium Revenues	343,125	352,558	(9,433)	-3%
Investment Income:				
Investment Earnings	<u>32,607</u>	<u>34,925</u>	<u>(2,318)</u>	<u>-7%</u>
Total Revenues	<u>24,465,815</u>	<u>24,875,579</u>	<u>(409,764)</u>	<u>-2%</u>
Expenditures:				
Claims:				
Outpatient Services	5,874,126	6,100,015	(225,889)	-4%
Prescribed Drugs	4,269,399	4,102,255	167,144	4%
Physicians & Surgical	3,935,716	5,984,856	(2,049,140)	-34%
Dental	3,605,013	3,601,658	3,355	0%
Inpatient Hospital Services	2,211,863	2,218,876	(7,013)	0%
Outpatient Mental Health	647,497	607,807	39,690	7%
Inpatient Mental Health	612,894	278,953	333,941	120%
Durable & Disposable Med. Equip.	587,524	527,506	60,018	11%
Vision	401,145	392,188	8,957	2%
Therapy	317,950	313,724	4,226	1%
Medical Transportation	170,222	201,295	(31,073)	-15%
Other Services	46,627	57,261	(10,634)	-19%
Less: Collections**	<u>(436,280)</u>	<u>(170,960)</u>	<u>(265,320)</u>	<u>155%</u>
Total Claims	<u>22,243,696</u>	<u>24,215,434</u>	<u>(1,971,738)</u>	<u>-8%</u>
General and Admin Expenses:				
Salaries and Benefits	264,204	235,543	28,661	12%
Program Administration	1,046,621	846,491	200,130	24%
Eligibility	211,848	165,883	45,965	28%
Outreach & Health Promotion	256,927	317,669	(60,742)	-19%
Current	<u>76,938</u>	<u>65,135</u>	<u>11,803</u>	<u>18%</u>
Total Administrative	<u>1,856,538</u>	<u>1,630,721</u>	<u>225,817</u>	<u>14%</u>
Total Expenditures	<u>24,100,234</u>	<u>25,846,155</u>	<u>(1,745,921)</u>	<u>-7%</u>
Excess of Revenues				
Over (Under) Expenditures	365,581	(970,576)	1,336,157	-138%
Unrealized Gain(loss) On Investments*	11,987	47,719	(35,732)	-75%
Fund Equity, Beginning	<u>12,941,324</u>	<u>13,346,439</u>	<u>(405,115)</u>	<u>-3%</u>
Fund Equity, Ending	<u>13,318,892</u>	<u>12,423,582</u>	<u>895,310</u>	<u>7%</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 Five Months Ended November 30, 2013**

	Budgeted for		Year to Date		Year to Date		Year to Date		Monthly			
	Year	Budgeted Amt	Actual Amt	Variance*	Budgeted Amt	Actual Amt	Nov-13	Actual Amt	Actual Amt	Actual Amt	Actual Amt	Actual Amt
Projected Cost	\$47,897,012	\$19,957,088	\$22,880,601	(\$2,923,512)	-15%	\$3,991,418	\$3,803,066	\$6,120,736	\$4,017,263			
Premiums	969,397	403,915	\$343,125	(\$60,790)	-15%	80,783	54,343	82,043	64,711			
Subrogation & Rebates	457,374	190,573	\$436,280	245,708	129%	38,115	0	13,608	154,755			
Net Benefit Cost	46,470,241	19,362,600	\$22,101,195	(\$2,738,595)	-14%	3,907,458	3,748,723	6,025,084	3,797,797			
Salaries & Benefits	\$710,522	\$296,050.83	\$264,205	\$31,846	11%	\$59,210	\$50,625	\$50,220	\$50,220			
Program Administration	3,024,544	1,260,227	\$943,466	316,760	25%	252,045	171,732	225,628	192,568			
Eligibility	400,000	166,667	\$211,848	(45,181)	-27%	33,333	90,453	4,378	425			
Outreach & Health Prom.	1,000,000	416,667	\$260,676	155,990	37%	83,333	4,931	13,755	216,660			
Current Expense	170,000	70,833	\$69,070	1,764	2%	14,167	11,070	18,556	13,748			
Total Admin Cost	\$5,305,066	\$2,210,444	\$1,749,265	\$461,179	21%	\$442,089	\$328,811	\$312,537	\$473,621			
Total Program Cost	\$51,775,307	\$21,573,045	\$23,850,460	(\$2,277,415)	-11%	\$4,349,547	\$4,077,533	\$6,337,621	\$4,271,418			
Federal Share 79.76%	41,642,879	17,206,660	\$19,113,143	(1,906,483)	-11%	3,469,199	3,252,241	5,054,886	3,435,502			
State Share 20.24%	10,132,428	4,366,384	\$4,737,317	(370,932)	-8%	880,348	825,293	1,282,734	835,917			
Total Program Cost	** \$51,775,307	\$21,573,045	\$23,850,460	(\$2,277,415)	-11%	\$4,349,547	\$4,077,533	\$6,337,621	\$4,271,418			

* 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:

- 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

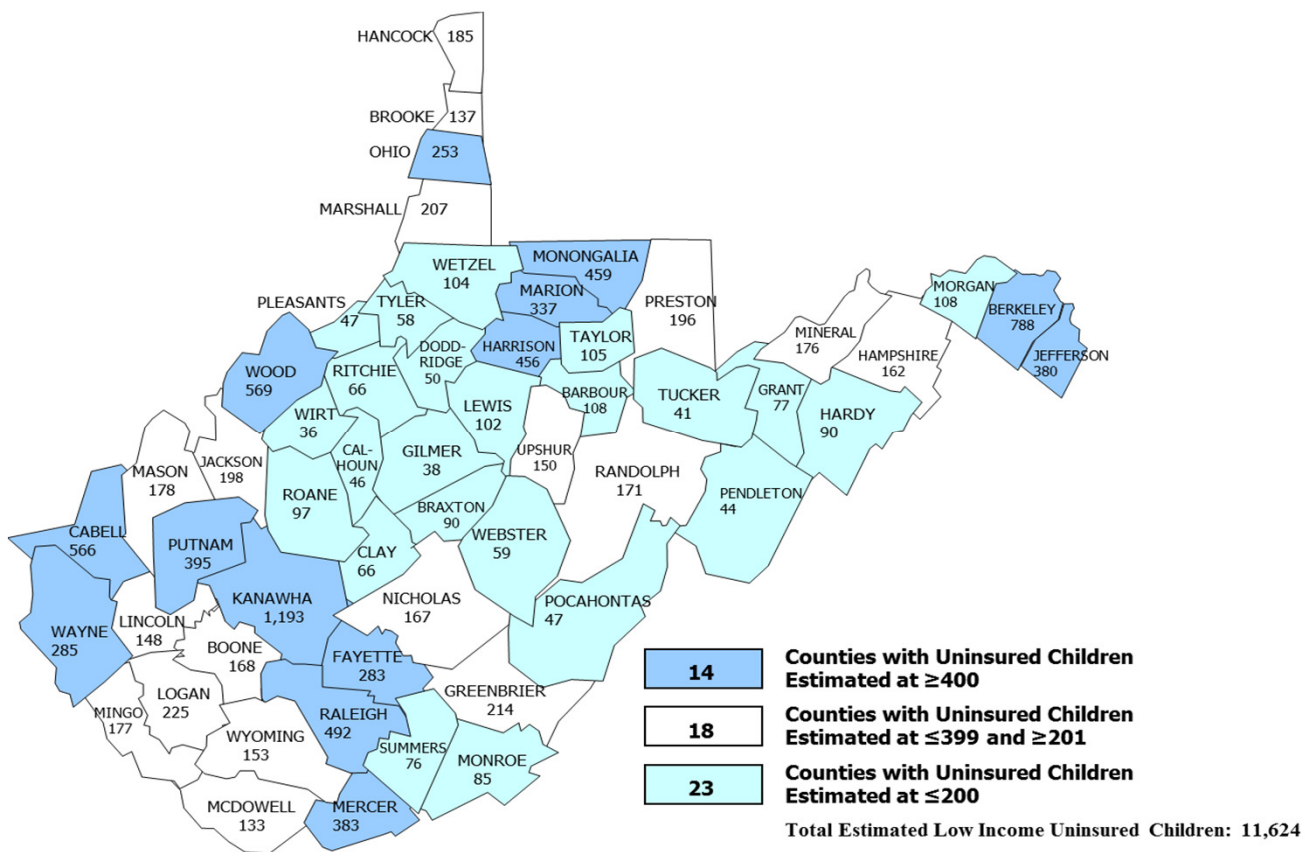
December 2013

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Dec-13	Enrollment Dec-13	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	282	1,592	1,874	52.1%	108	33
Berkeley	26,251	1,426	9,229	10,655	40.6%	788	2
Boone	5,615	319	2,793	3,112	55.4%	168	25
Braxton	3,006	206	1,524	1,730	57.5%	90	40
Brooke	4,573	289	1,574	1,863	40.7%	137	31
Cabell	18,879	1,025	8,718	9,743	51.6%	566	4
Calhoun	1,518	127	754	881	58.0%	46	51
Clay	2,215	183	1,387	1,570	70.9%	66	44
Doddridge	1,673	160	650	810	48.4%	50	48
Fayette	9,438	788	4,807	5,595	59.3%	283	13
Gilmer	1,260	71	552	623	49.4%	38	54
Grant	2,555	186	968	1,154	45.2%	77	42
Greenbrier	7,131	605	3,092	3,697	51.8%	214	16
Hampshire	5,392	302	2,099	2,401	44.5%	162	27
Hancock	6,166	386	2,453	2,839	46.0%	185	20
Hardy	3,015	174	1,390	1,564	51.9%	90	39
Harrison	15,202	975	5,773	6,748	44.4%	456	7
Jackson	6,602	433	2,892	3,325	50.4%	198	18
Jefferson	12,679	570	3,259	3,829	30.2%	380	10
Kanawha	39,771	2,352	18,119	20,471	51.5%	1,193	1
Lewis	3,389	242	1,645	1,887	55.7%	102	37
Lincoln	4,930	371	2,848	3,219	65.3%	148	30
Logan	7,496	494	4,154	4,648	62.0%	225	15
Marion	11,227	685	4,585	5,270	46.9%	337	11
Marshall	6,886	349	2,814	3,163	45.9%	207	17
Mason	5,929	273	2,783	3,056	51.5%	178	21
McDowell	4,423	284	3,172	3,456	78.1%	133	32
Mercer	12,764	1,063	7,183	8,246	64.6%	383	9
Mineral	5,868	294	2,083	2,377	40.5%	176	23
Mingo	5,905	383	3,411	3,794	64.3%	177	22
Monongalia	15,294	800	4,578	5,378	35.2%	459	6
Monroe	2,835	238	1,088	1,326	46.8%	85	41
Morgan	3,596	268	1,446	1,714	47.7%	108	34
Nicholas	5,561	408	2,692	3,100	55.7%	167	26
Ohio	8,444	521	3,076	3,597	42.6%	253	14
Pendleton	1,462	114	536	650	44.5%	44	52
Pleasants	1,551	125	549	674	43.4%	47	50
Pocahontas	1,561	163	696	859	55.0%	47	49
Preston	6,536	450	2,594	3,044	46.6%	196	19
Putnam	13,150	758	3,766	4,524	34.4%	395	8
Raleigh	16,403	1,291	8,070	9,361	57.1%	492	5
Randolph	5,705	506	2,668	3,174	55.6%	171	24
Ritchie	2,205	148	948	1,096	49.7%	66	45
Roane	3,239	310	1,750	2,060	63.6%	97	38
Summers	2,521	191	1,280	1,471	58.4%	76	43
Taylor	3,514	236	1,366	1,602	45.6%	105	35
Tucker	1,371	123	492	615	44.9%	41	53
Tyler	1,924	112	765	877	45.6%	58	47

WVCHIP Enrollment Report

December 2013

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Dec-13	Total Medicaid Enrollment Dec-13	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	380	2,440	2,820	56.4%	150	29
Wayne	9,516	526	4,493	5,019	52.7%	285	12
Webster	1,977	146	1,222	1,368	69.2%	59	46
Wetzel	3,466	252	1,621	1,873	54.0%	104	36
Wirt	1,201	97	682	779	64.9%	36	55
Wood	18,956	1,142	8,614	9,756	51.5%	569	3
Wyoming	5,116	409	2,643	3,052	59.7%	153	28
Totals	387,459	25,011	168,378	193,389	49.9%	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.