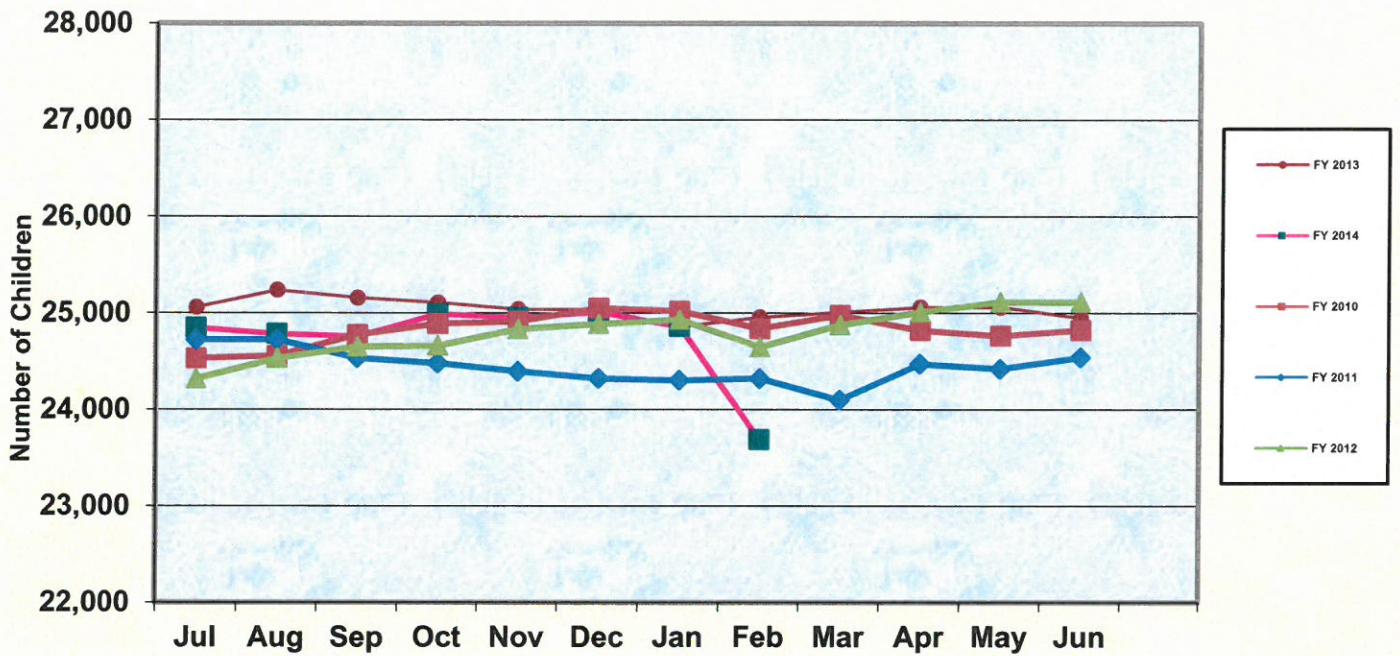


West Virginia Children's Health Insurance Program  
2 Hale Street  
Suite 101  
Charleston, WV 25301  
304-558-2732 voice / 304-558-2741 fax  
Helpline 877-982-2447  
[www.chip.wv.gov](http://www.chip.wv.gov)

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

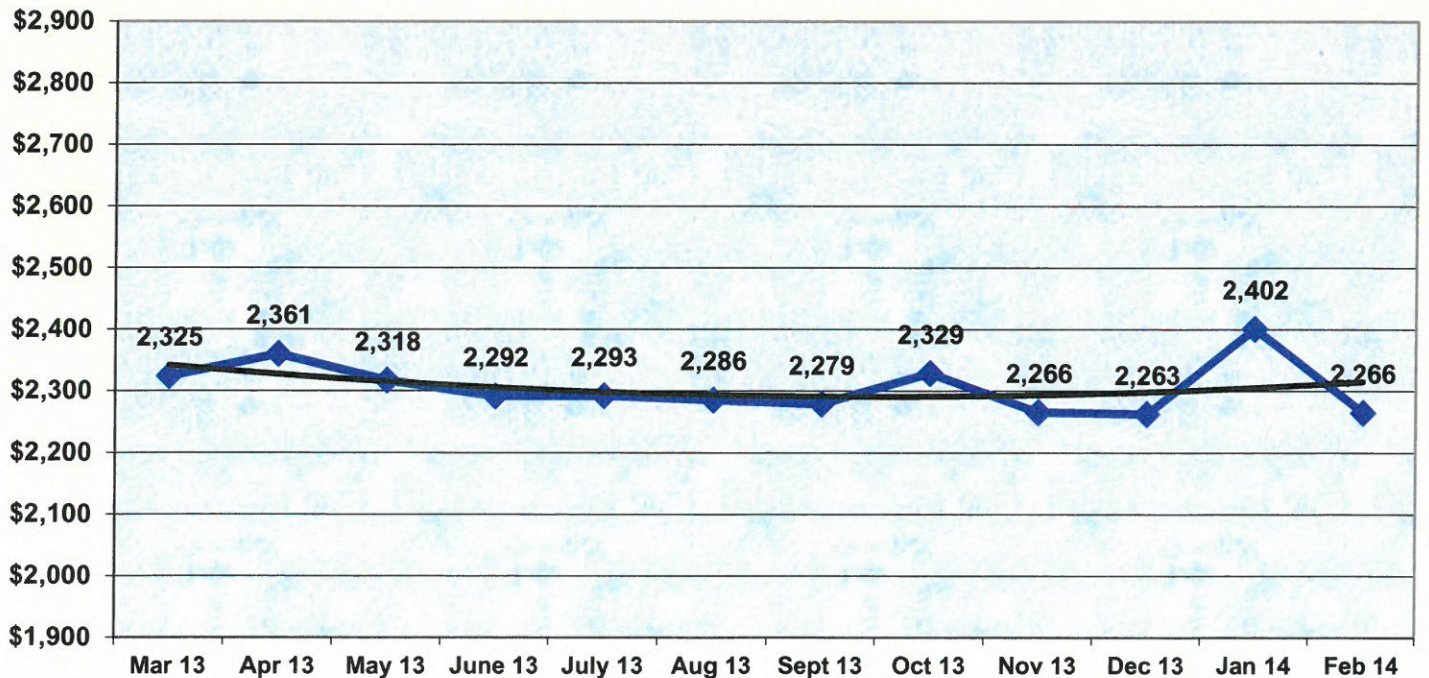
**April 2014**

## WV CHIP Enrollment



February 28th Enrollment 23,690

## Annualized Health Care Expenditures (Cost per Child)



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

	February 28, 2014	February 28, 2013	Variance	
Assets:				
Cash & Cash Equivalents	\$13,586,260	\$14,131,923	(\$545,663)	-4%
Due From Federal Government	\$4,037,694	\$4,413,319	(\$375,624)	-9%
Due From Other Funds	\$1,024,611	\$930,164	\$94,446	10%
Accrued Interest Receivable	\$4,237	\$473	\$3,764	796%
Fixed Assets, at Historical Cost	<u>\$93,386</u>	<u>\$95,345</u>	<u>(\$1,959)</u>	<u>-2%</u>
Total Assets	<u>\$18,746,189</u>	<u>\$19,571,224</u>	<u>(\$825,035)</u>	<u>-4%</u>
Liabilities:				
Accounts Payable	\$302,305	\$242,745	\$59,560	25%
Deferred Revenue	\$37,098	\$1,909,210	(\$1,872,112)	-98%
Unpaid Insurance Claims Liability	<u>\$4,760,000</u>	<u>\$4,520,000</u>	<u>\$240,000</u>	<u>5%</u>
Total Liabilities	<u>\$5,099,403</u>	<u>\$6,671,955</u>	<u>(\$1,572,552)</u>	<u>-24%</u>
Fund Equity	<u>\$13,646,786</u>	<u>\$12,899,269</u>	<u>\$747,517</u>	<u>6%</u>
Total Liabilities and Fund Equity	<u>\$18,746,189</u>	<u>\$19,571,224</u>	<u>(\$825,035)</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 Eight Months Ending February 28, 2014 and February 28, 2013**  
**(Modified Accrual Basis)**

	February 28, 2014	February 28, 2013	Variance	
<b>Revenues</b>				
Federal Grants	30,628,527	31,540,369	(911,842)	-3%
State Appropriations	6,691,790	7,320,138	(628,348)	-9%
Premium Revenues	575,845	570,814	5,031	1%
Investment Income:				
Investment Earnings	<u>49,212</u>	<u>46,751</u>	<u>2,461</u>	<u>5%</u>
<b>Total Revenues</b>	<b><u>37,945,374</u></b>	<b><u>39,478,072</u></b>	<b><u>(1,532,698)</u></b>	<b><u>-4%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	9,474,965	9,591,647	(116,682)	-1%
Prescribed Drugs	6,589,517	6,447,752	141,765	2%
Physicians & Surgical	6,041,207	8,488,326	(2,447,119)	-29%
Dental	5,352,417	5,495,677	(143,260)	-3%
Inpatient Hospital Services	3,221,126	3,151,240	69,886	2%
Outpatient Mental Health	1,041,970	994,626	47,344	5%
Inpatient Mental Health	931,650	666,225	265,425	40%
Durable & Disposable Med. Equip.	864,079	796,595	67,484	8%
Vision	572,130	563,282	8,848	2%
Therapy	495,411	483,637	11,774	2%
Medical Transportation	269,287	315,493	(46,206)	-15%
Other Services	87,037	106,274	(19,237)	-18%
Less: Collections**	<u>(661,035)</u>	<u>(322,184)</u>	<u>(338,851)</u>	<u>105%</u>
Total Claims	<u>34,279,761</u>	<u>36,778,590</u>	<u>(2,498,829)</u>	<u>-7%</u>
General and Admin Expenses:				
Salaries and Benefits	417,929	372,417	45,512	12%
Program Administration	1,776,536	1,750,547	25,989	1%
Eligibility	258,743	222,263	36,480	16%
Outreach & Health Promotion	408,450	750,267	(341,817)	-46%
Current	<u>122,896</u>	<u>111,175</u>	<u>11,721</u>	<u>11%</u>
Total Administrative	<u>2,984,554</u>	<u>3,206,669</u>	<u>(222,115)</u>	<u>-7%</u>
<b>Total Expenditures</b>	<b><u>37,264,315</u></b>	<b><u>39,985,259</u></b>	<b><u>(2,720,944)</u></b>	<b><u>-7%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>681,060</b>	<b>(507,187)</b>	<b>1,188,247</b>	<b>-234%</b>
Unrealized Gain(loss) On Investments*	24,402	60,017	(35,615)	-59%
<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>13,646,786</u></b>	<b><u>12,899,269</u></b>	<b><u>747,516</u></b>	<b><u>6%</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 Eight Months Ended February 28, 2014**

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly Budgeted Amt	Actual Amt	Actual Amt	Actual Amt
	Year	Budgeted Amt	Actual Amt	Variance*		Feb-14	Jan-14	Dec-13
Projected Cost	\$47,897,012	\$31,931,341	\$36,784,905	(\$4,853,564)	\$3,991,418	\$4,211,165	\$5,462,814	\$4,230,326
Premiums	969,397	646,265	\$575,845	(\$70,420)	80,783	71,396	76,473	84,851
Subrogation & Rebates	457,374	304,916	\$661,036	356,120	38,115	0	42,350	182,405
Net Benefit Cost	46,470,241	30,980,161	\$35,548,025	(\$4,567,864)	3,907,458	4,139,769	5,343,990	3,963,070
Salaries & Benefits	\$710,522	\$473,681.33	\$417,931	\$55,751	\$59,210	\$51,037	\$51,847	\$50,842
Program Administration	3,024,544	2,016,363	\$1,691,871	324,491	252,045	129,798	377,592	241,015
Eligibility	400,000	266,667	\$227,744	38,923	33,333	2,380	8,713	4,803
Outreach & Health Prom.	1,000,000	666,667	\$407,738	258,928	83,333	5,966	11,636	129,460
Current Expense	170,000	113,333	\$123,125	(9,791)	14,167	22,188	21,367	10,500
Total Admin Cost	\$5,305,066	\$3,536,711	\$2,868,409	\$668,302	\$442,089	\$211,369	\$471,155	\$436,620
Total Program Cost	\$51,775,307	\$34,516,871	\$38,416,433	(\$3,899,562)	\$4,349,547	\$4,351,138	\$5,815,145	\$4,399,690
Federal Share 79.76%	41,642,879	27,530,657	\$30,730,964	(3,200,307)	3,469,199	3,470,468	4,638,160	3,509,193
State Share 20.24%	10,132,428	6,986,215	\$7,685,470	(699,255)	880,348	880,670	1,176,985	890,497
Total Program Cost	** \$51,775,307	\$34,516,871	\$38,416,433	(\$3,899,562)	\$4,349,547	\$4,351,138	\$5,815,145	\$4,399,690

\* 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

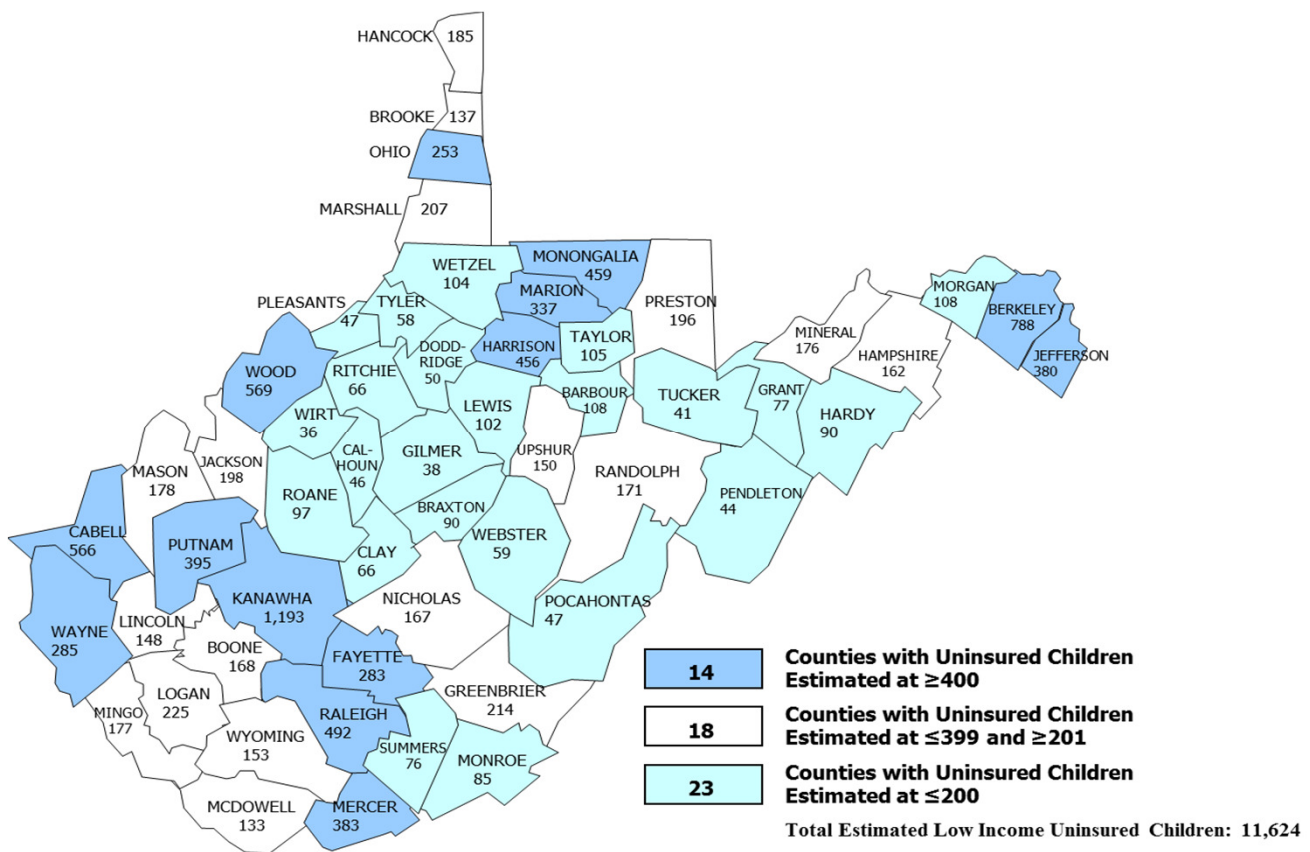
March 2014

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Mar-14	Enrollment Mar-14	CHIP/Medicaid Enrollment	% of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	266	1,697	1,963	54.5%	108	33
Berkeley	26,251	1,392	9,770	11,162	42.5%	788	2
Boone	5,615	300	2,971	3,271	58.3%	168	25
Braxton	3,006	203	1,600	1,803	60.0%	90	40
Brooke	4,573	274	1,702	1,976	43.2%	137	31
Cabell	18,879	998	9,275	10,273	54.4%	566	4
Calhoun	1,518	108	834	942	62.1%	46	51
Clay	2,215	164	1,446	1,610	72.7%	66	44
Doddridge	1,673	146	663	809	48.4%	50	48
Fayette	9,438	760	5,185	5,945	63.0%	283	13
Gilmer	1,260	65	580	645	51.2%	38	54
Grant	2,555	169	1,008	1,177	46.1%	77	42
Greenbrier	7,131	571	3,336	3,907	54.8%	214	16
Hampshire	5,392	276	2,247	2,523	46.8%	162	27
Hancock	6,166	376	2,606	2,982	48.4%	185	20
Hardy	3,015	154	1,474	1,628	54.0%	90	39
Harrison	15,202	975	6,138	7,113	46.8%	456	7
Jackson	6,602	410	3,030	3,440	52.1%	198	18
Jefferson	12,679	565	3,548	4,113	32.4%	380	10
Kanawha	39,771	2,295	18,921	21,216	53.3%	1,193	1
Lewis	3,389	240	1,751	1,991	58.7%	102	37
Lincoln	4,930	344	3,040	3,384	68.6%	148	30
Logan	7,496	475	4,394	4,869	65.0%	225	15
Marion	11,227	667	4,819	5,486	48.9%	337	11
Marshall	6,886	320	2,921	3,241	47.1%	207	17
Mason	5,929	258	2,920	3,178	53.6%	178	21
McDowell	4,423	239	3,241	3,480	78.7%	133	32
Mercer	12,764	1,003	7,496	8,499	66.6%	383	9
Mineral	5,868	278	2,276	2,554	43.5%	176	23
Mingo	5,905	358	3,618	3,976	67.3%	177	22
Monongalia	15,294	786	4,903	5,689	37.2%	459	6
Monroe	2,835	233	1,168	1,401	49.4%	85	41
Morgan	3,596	253	1,533	1,786	49.7%	108	34
Nicholas	5,561	368	2,869	3,237	58.2%	167	26
Ohio	8,444	497	3,269	3,766	44.6%	253	14
Pendleton	1,462	105	579	684	46.8%	44	52
Pleasants	1,551	126	599	725	46.7%	47	50
Pocahontas	1,561	157	740	897	57.5%	47	49
Preston	6,536	421	2,782	3,203	49.0%	196	19
Putnam	13,150	746	4,007	4,753	36.1%	395	8
Raleigh	16,403	1,250	8,511	9,761	59.5%	492	5
Randolph	5,705	479	2,839	3,318	58.2%	171	24
Ritchie	2,205	142	1,008	1,150	52.2%	66	45
Roane	3,239	287	1,853	2,140	66.1%	97	38
Summers	2,521	184	1,311	1,495	59.3%	76	43
Taylor	3,514	217	1,420	1,637	46.6%	105	35
Tucker	1,371	114	551	665	48.5%	41	53
Tyler	1,924	101	819	920	47.8%	58	47

# WVCHIP Enrollment Report

March 2014

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Mar-14	Total Medicaid Enrollment Mar-14	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	360	2,598	2,958	59.2%	150	29
Wayne	9,516	481	4,756	5,237	55.0%	285	12
Webster	1,977	127	1,264	1,391	70.3%	59	46
Wetzel	3,466	226	1,760	1,986	57.3%	104	36
Wirt	1,201	86	711	797	66.4%	36	55
Wood	18,956	1,103	9,014	10,117	53.4%	569	3
Wyoming	5,116	389	2,776	3,165	61.9%	153	28
<b>Totals</b>	<b>387,459</b>	<b>23,887</b>	<b>178,147</b>	<b>202,034</b>	<b>52.1%</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.