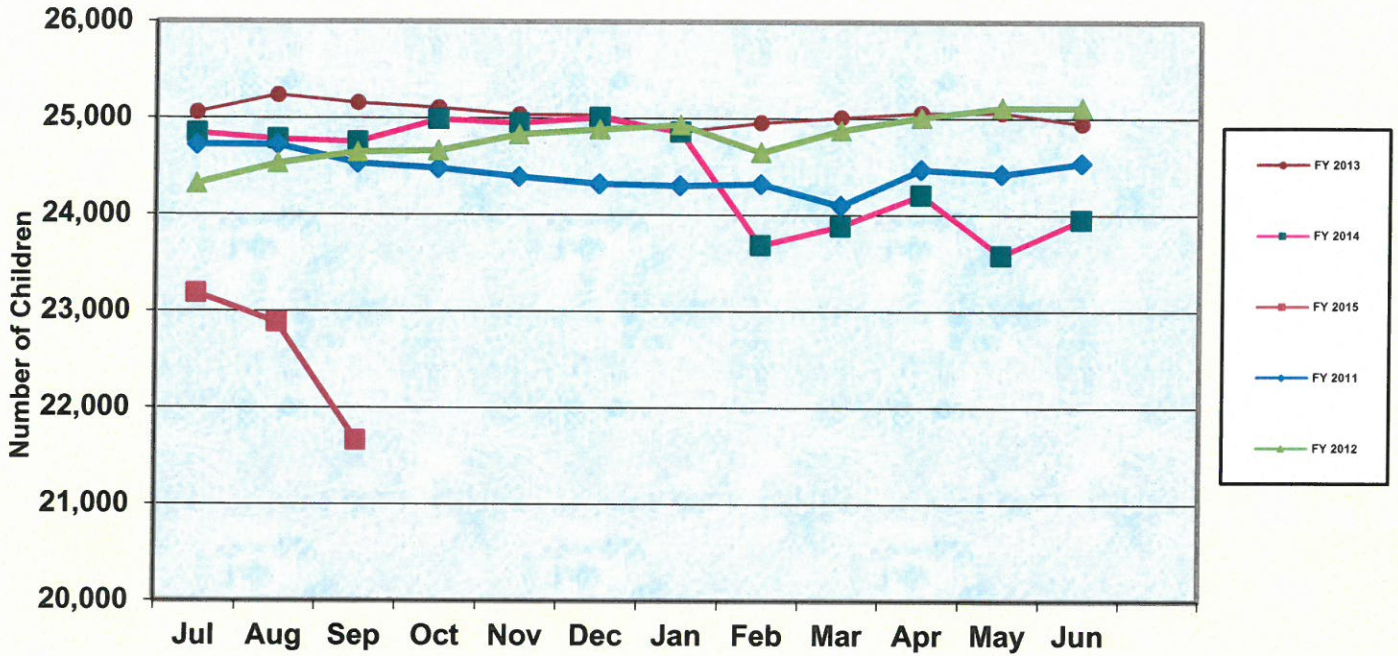


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Joint Committee on Government and Finance Report

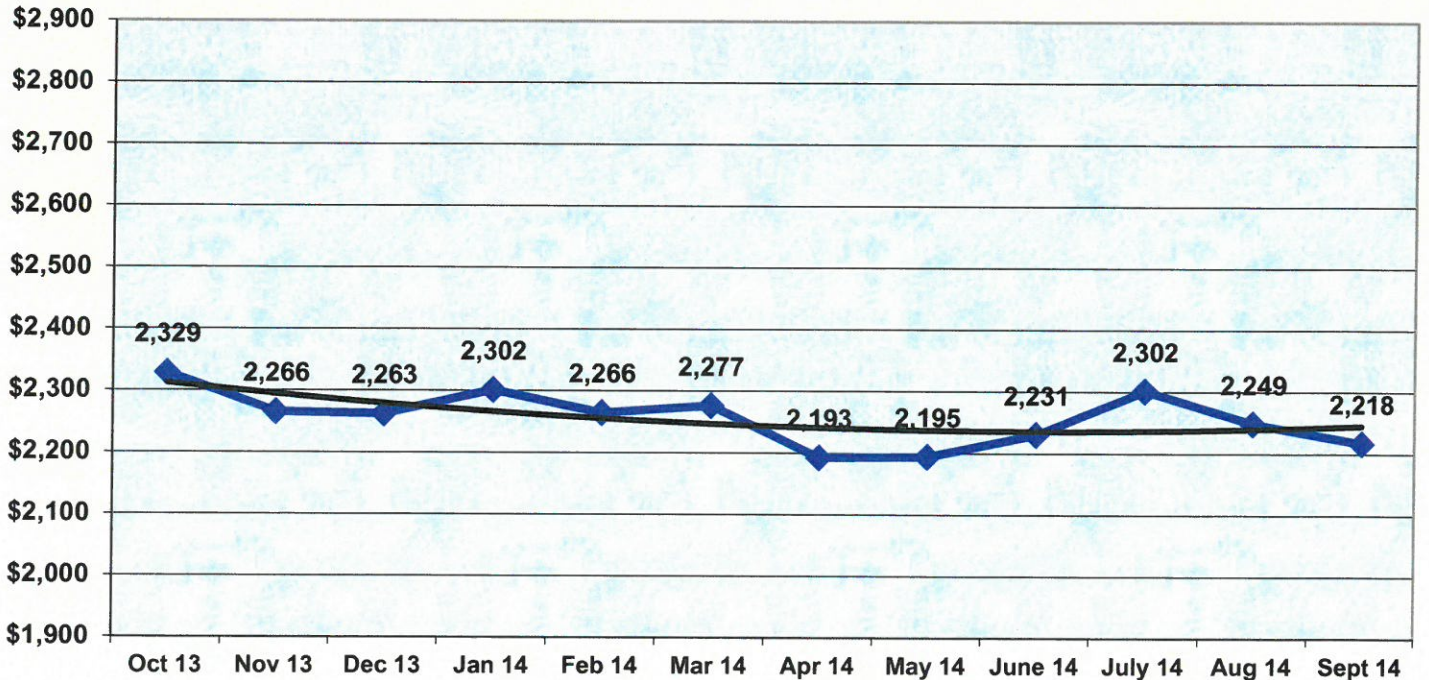
November 2014

WV CHIP Enrollment



September 30th Enrollment 21,669

Annualized Health Care Expenditures (Cost per Child)



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

	September 30, 2014	September 30, 2013	Variance	
Assets:				
Cash & Cash Equivalents	\$12,868,499	\$13,548,807	(\$680,308)	-5%
Due From Federal Government	\$3,643,143	\$4,760,910	(\$1,117,767)	-23%
Due From Other Funds	\$918,755	\$1,097,106	(\$178,351)	-16%
Accrued Interest Receivable	\$7,477	\$6,486	\$991	15%
Fixed Assets, at Historical Cost	<u>\$93,386</u>	<u>\$94,291</u>	(\$905)	-1%
Total Assets	<u>\$17,531,259</u>	<u>\$19,507,599</u>	<u>(\$1,976,340)</u>	<u>-10%</u>
Liabilities:				
Accounts Payable	\$259,303	\$256,060	\$3,243	1%
Deferred Revenue	\$537,923	\$1,426,883	(\$888,960)	-62%
Unpaid Insurance Claims Liability	<u>\$4,280,000</u>	<u>\$5,350,000</u>	(\$1,070,000)	-20%
Total Liabilities	<u>\$5,077,226</u>	<u>\$7,032,943</u>	<u>(\$1,955,717)</u>	<u>-28%</u>
Fund Equity	<u>\$12,454,033</u>	<u>\$12,474,656</u>	<u>(\$20,623)</u>	<u>0%</u>
Total Liabilities and Fund Equity	<u>\$17,531,259</u>	<u>\$19,507,599</u>	<u>(\$1,976,340)</u>	<u>-10%</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, 2014 and September 30, 2013
(Modified Accrual Basis)

	September 30, 2014	September 30, 2013	Variance	
Revenues				
Federal Grants	10,624,647	12,095,809	(1,471,162)	-12%
State Appropriations	1,997,852	1,997,547	305	0%
Premium Revenues	252,943	206,739	46,204	22%
Investment Income:				
Investment Earnings	<u>22,880</u>	<u>18,540</u>	<u>4,340</u>	<u>23%</u>
Total Revenues	<u>12,898,323</u>	<u>14,318,635</u>	<u>(1,420,312)</u>	<u>-10%</u>
Expenditures:				
Claims:				
Outpatient Services	3,596,674	3,720,684	(124,010)	-3%
Physicians & Surgical	2,637,778	2,213,737	424,041	19%
Prescribed Drugs	1,970,310	2,412,437	(442,127)	-18%
Dental	1,913,180	2,011,111	(97,931)	-5%
Inpatient Hospital Services	958,235	2,182,883	(1,224,648)	-56%
Outpatient Mental Health	383,403	351,070	32,333	9%
Inpatient Mental Health	144,199	348,766	(204,567)	-59%
Durable & Disposable Med. Equip.	320,684	313,194	7,490	2%
Vision	261,727	249,246	12,481	5%
Therapy	176,367	199,561	(23,194)	-12%
Medical Transportation	96,747	61,041	35,706	58%
Other Services	23,126	33,541	(10,415)	-31%
Less: Collections**	<u>(198,346)</u>	<u>(422,672)</u>	<u>224,326</u>	<u>-53%</u>
Total Claims	<u>12,284,084</u>	<u>13,674,599</u>	<u>(1,390,515)</u>	<u>-10%</u>
General and Admin Expenses:				
Salaries and Benefits	166,613	163,360	3,253	2%
Program Administration	753,766	569,862	183,904	32%
Eligibility	18,295	152,395	(134,100)	-88%
Outreach & Health Promotion	20,194	248,660	(228,466)	-92%
Current	<u>56,742</u>	<u>43,542</u>	<u>13,200</u>	<u>30%</u>
Total Administrative	<u>1,015,610</u>	<u>1,177,819</u>	<u>(162,209)</u>	<u>-14%</u>
Total Expenditures	<u>13,299,694</u>	<u>14,852,418</u>	<u>(1,552,724)</u>	<u>-10%</u>
Excess of Revenues				
Over (Under) Expenditures	(401,371)	(533,783)	132,412	-25%
Unrealized Gain(loss) On Investments*	(10,708)	2,186	(12,894)	-590%
Fund Equity, Beginning	<u>12,866,112</u>	<u>13,006,254</u>	<u>(140,142)</u>	<u>-1%</u>
Fund Equity, Ending	<u>12,454,033</u>	<u>12,474,657</u>	<u>(20,624)</u>	<u>0%</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 2015
For the Three Months Ended September 30, 2014**

	Budgeted for		Year to Date		Year to Date		Year to Date		Monthly		Actual Amt		
	Year	Budgeted Amt	Actual Amt	Variance*	Budgeted Amt	Sep-14	Aug-14	Jul-14	Budgeted Amt	Sep-14	Aug-14	Jul-14	
Projected Cost	\$44,941,229	\$11,235,307	\$12,125,970	(\$890,663)	\$3,745,102	\$3,804,915	\$3,990,324	\$4,330,730					
Premiums	1,687,540	421,885	\$252,943	(\$168,942)	140,628	89,690	78,455	\$84,798					
Subrogation & Rebates	<u>1,100,607</u>	<u>275,152</u>	<u>\$198,347</u>	<u>(76,805)</u>	<u>91,717</u>	<u>186,695</u>	<u>0</u>	<u>11,652</u>					
Net Benefit Cost	42,153,082	10,538,271	\$11,674,680	(\$1,136,410)	3,596,831	3,528,531	3,911,869	\$4,234,280					
Salaries & Benefits	\$680,653	\$170,163	\$166,613	\$3,550	\$56,721	\$51,166	\$51,166	\$64,281					
Program Administration	1,781,676	445,419	\$723,991	(278,572)	148,473	254,064	289,315	180,612					
Eligibility	250,000	62,500	\$18,295	44,205	20,833	18,295	0	0					
Outreach & Health Prom.	380,900	95,225	\$13,776	81,449	31,742	5,085	2,725	5,966					
Current Expense	<u>220,000</u>	<u>55,000</u>	<u>\$61,165</u>	<u>(6,165)</u>	<u>18,333</u>	<u>24,915</u>	<u>20,218</u>	<u>16,032</u>					
Total Admin Cost	\$3,313,229	\$828,307	\$983,840	(\$155,533)	\$276,102	\$353,525	\$363,424	\$266,891					
Total Program Cost	<u>\$45,466,311</u>	<u>\$11,366,578</u>	<u>\$12,658,520</u>	<u>(\$1,291,943)</u>	<u>\$3,872,933</u>	<u>\$3,882,056</u>	<u>\$4,275,293</u>	<u>\$4,501,171</u>					
Federal Share 79.76%	36,350,316	9,065,982	\$10,096,436	(1,030,453)	3,089,052	3,096,328	3,409,974	3,590,134					
State Share 20.24%	<u>9,115,995</u>	<u>2,300,595</u>	<u>\$2,562,085</u>	<u>(261,489)</u>	<u>783,882</u>	<u>785,728</u>	<u>865,319</u>	<u>911,037</u>					
Total Program Cost	** <u>\$45,466,311</u>	<u>\$11,366,578</u>	<u>\$12,658,520</u>	<u>(\$1,291,943)</u>	<u>\$3,872,933</u>	<u>\$3,882,056</u>	<u>\$4,275,293</u>	<u>\$4,501,171</u>					

* Positive percentages indicate favorable variances
 ** Budgeted Year Based on CCRC Actuary 6/30/2014 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 Scenario dated 6/30/14 Final worksheet Net Paid Program Costs.

2/. Federal Share for FFY 2015 is 79.95%. Federal Share for FFY 2014 (10/1/13 - 9/30/14) is set at 79.76%.

WVCHIP Enrollment Report

ATTACHMENT 1

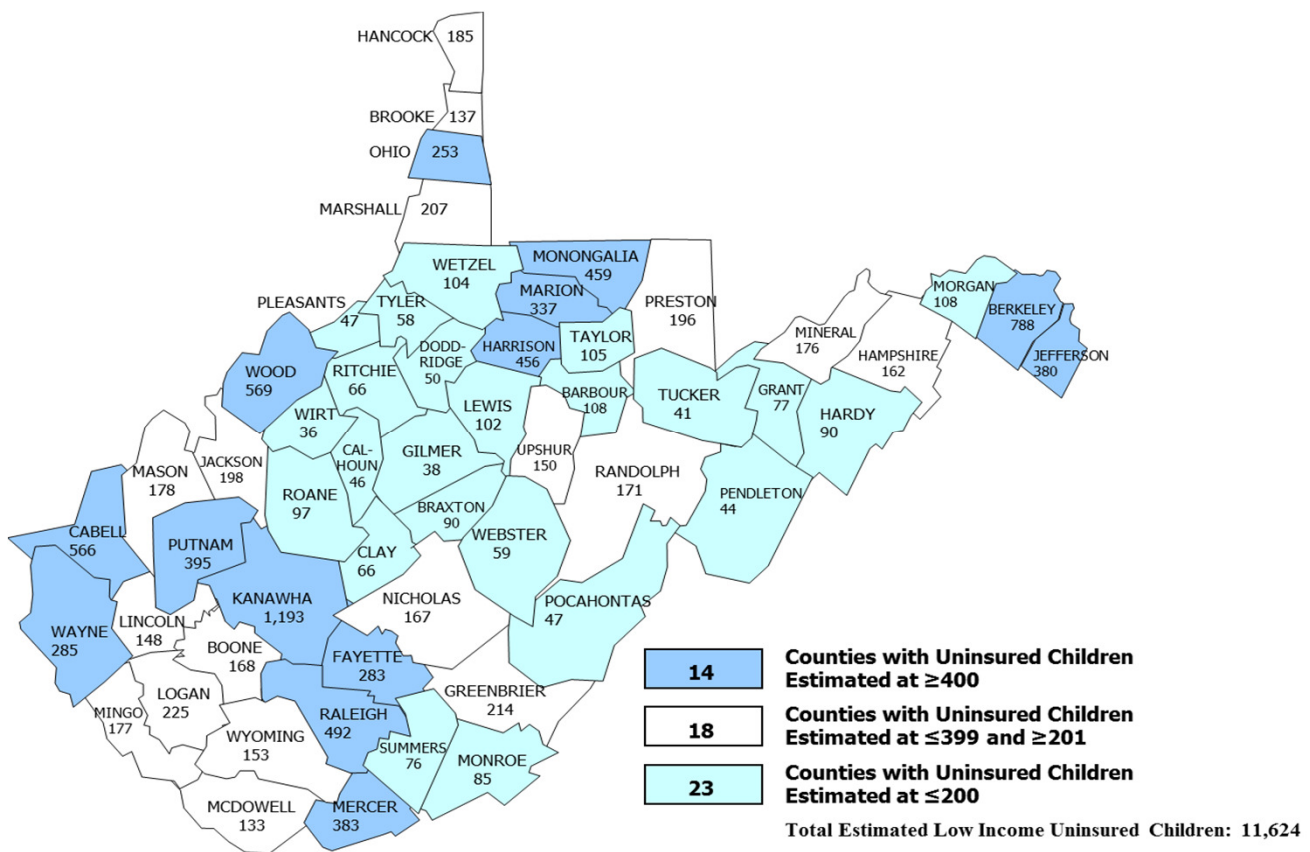
October 2014

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Oct-14	Total Medicaid Enrollment Oct-14	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Barbour	3,600	252	1,750	2,002	55.6%	108	33
Berkeley	26,251	1,317	10,857	12,174	46.4%	788	2
Boone	5,615	252	3,151	3,403	60.6%	168	25
Braxton	3,006	219	1,635	1,854	61.7%	90	40
Brooke	4,573	209	1,781	1,990	43.5%	137	31
Cabell	18,879	867	9,626	10,493	55.6%	566	4
Calhoun	1,518	126	830	956	63.0%	46	51
Clay	2,215	143	1,427	1,570	70.9%	66	44
Doddridge	1,673	115	677	792	47.3%	50	48
Fayette	9,438	713	5,393	6,106	64.7%	283	13
Gilmer	1,260	66	567	633	50.2%	38	54
Grant	2,555	140	1,093	1,233	48.3%	77	42
Greenbrier	7,131	490	3,578	4,068	57.0%	214	16
Hampshire	5,392	232	2,370	2,602	48.3%	162	27
Hancock	6,166	321	2,776	3,097	50.2%	185	20
Hardy	3,015	156	1,581	1,737	57.6%	90	39
Harrison	15,202	882	6,383	7,265	47.8%	456	7
Jackson	6,602	346	3,100	3,446	52.2%	198	18
Jefferson	12,679	493	3,919	4,412	34.8%	380	10
Kanawha	39,771	1,994	19,701	21,695	54.5%	1,193	1
Lewis	3,389	193	1,858	2,051	60.5%	102	37
Lincoln	4,930	287	3,189	3,476	70.5%	148	30
Logan	7,496	425	4,623	5,048	67.3%	225	15
Marion	11,227	547	5,198	5,745	51.2%	337	11
Marshall	6,886	286	3,048	3,334	48.4%	207	17
Mason	5,929	233	2,880	3,113	52.5%	178	21
McDowell	4,423	190	3,466	3,656	82.7%	133	32
Mercer	12,764	894	7,910	8,804	69.0%	383	9
Mineral	5,868	249	2,348	2,597	44.3%	176	23
Mingo	5,905	268	3,936	4,204	71.2%	177	22
Monongalia	15,294	745	5,218	5,963	39.0%	459	6
Monroe	2,835	215	1,220	1,435	50.6%	85	41
Morgan	3,596	215	1,630	1,845	51.3%	108	34
Nicholas	5,561	355	3,064	3,419	61.5%	167	26
Ohio	8,444	434	3,498	3,932	46.6%	253	14
Pendleton	1,462	95	612	707	48.4%	44	52
Pleasants	1,551	123	621	744	48.0%	47	50
Pocahontas	1,561	124	829	953	61.1%	47	49
Preston	6,536	381	2,986	3,367	51.5%	196	19
Putnam	13,150	643	4,257	4,900	37.3%	395	8
Raleigh	16,403	1,081	9,003	10,084	61.5%	492	5
Randolph	5,705	430	2,862	3,292	57.7%	171	24
Ritchie	2,205	142	1,009	1,151	52.2%	66	45
Roane	3,239	248	1,882	2,130	65.8%	97	38
Summers	2,521	155	1,374	1,529	60.7%	76	43
Taylor	3,514	188	1,483	1,671	47.6%	105	35
Tucker	1,371	97	587	684	49.9%	41	53
Tyler	1,924	103	820	923	48.0%	58	47

WVCHIP Enrollment Report

October 2014

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Oct-14	Enrollment Oct-14	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Upshur	4,996	316	2,660	2,976	59.6%	150	29
Wayne	9,516	398	4,953	5,351	56.2%	285	12
Webster	1,977	122	1,290	1,412	71.4%	59	46
Wetzel	3,466	207	1,789	1,996	57.6%	104	36
Wirt	1,201	74	738	812	67.6%	36	55
Wood	18,956	982	9,330	10,312	54.4%	569	3
Wyoming	5,116	368	2,908	3,276	64.0%	153	28
Totals	387,459	21,146	187,274	208,420	53.8%	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.