

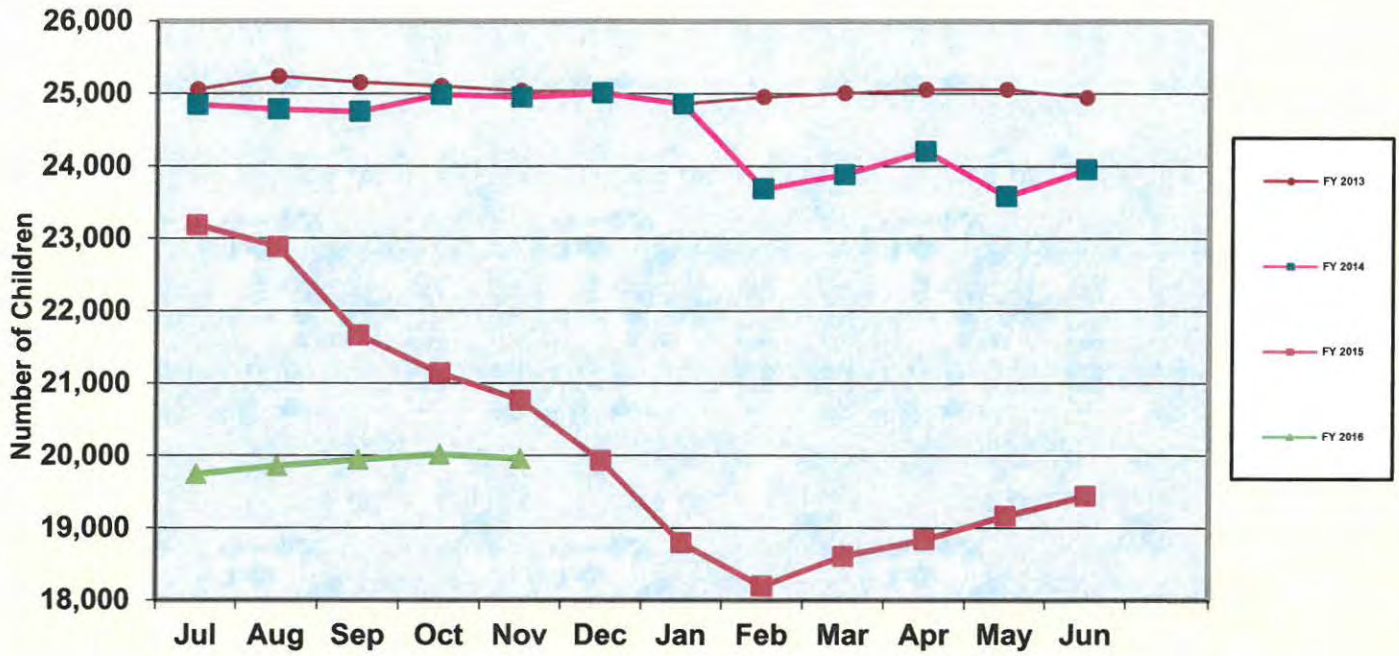


West Virginia Children's Health Insurance Program
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Joint Committee on Government and Finance Report

January 2016

WV CHIP Enrollment



November 30th Enrollment 19,961

Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program
Comparative Balance Sheet
November 2015 and 2014
(Accrual Basis)**

	November 30, 2015	November 30, 2014	Variance	
Assets:				
Cash & Cash Equivalents	\$7,465,614	\$13,451,714	(\$5,986,100)	-45%
Due From Federal Government	\$5,115,655	\$3,724,776	\$1,390,879	37%
Due From Other Funds	\$0	\$909,247	(\$909,247)	-100%
Accrued Interest Receivable	\$8,949	\$8,949	\$0	0%
Fixed Assets, at Historical Cost	<u>\$82,046</u>	<u>\$93,386</u>	<u>(\$11,340)</u>	<u>-12%</u>
Total Assets	<u>\$12,672,264</u>	<u>\$18,188,073</u>	<u>(\$5,515,808)</u>	<u>-30%</u>
Liabilities:				
Accounts Payable	\$589,499	\$534,899	\$54,600	10%
Deferred Revenue	-\$1,472,104	\$663,263	(\$2,135,366)	-322%
Unpaid Insurance Claims Liability	<u>\$3,780,000</u>	<u>\$4,000,000</u>	<u>(\$220,000)</u>	<u>-6%</u>
Total Liabilities	<u>\$2,897,395</u>	<u>\$5,198,162</u>	<u>(\$2,300,766)</u>	<u>-44%</u>
Fund Equity	<u>\$9,774,869</u>	<u>\$12,989,911</u>	<u>(\$3,215,042)</u>	<u>-25%</u>
Total Liabilities and Fund Equity	<u>\$12,672,264</u>	<u>\$18,188,073</u>	<u>(\$5,515,808)</u>	<u>-30%</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, 2015 and November 30, 2014
(Modified Accrual Basis)

	November 30, 2015	November 30, 2014	Variance	
Revenues				
Federal Grants	17,574,810	18,192,858	(618,048)	-3%
State Appropriations	0	4,195,490	(4,195,490)	-100%
Premium Revenues	556,180	419,610	136,570	33%
Investment Income:				
Investment Earnings	<u>25,708</u>	<u>39,035</u>	<u>(13,327)</u>	<u>-34%</u>
Total Revenues	<u>18,156,698</u>	<u>22,846,993</u>	<u>(4,690,295)</u>	<u>-21%</u>
Expenditures:				
Claims:				
Outpatient Services	4,431,836	5,987,518	(1,555,682)	-26%
Physicians & Surgical	3,726,203	4,488,569	(762,366)	-17%
Prescribed Drugs	3,567,498	3,290,494	277,004	8%
Dental	2,394,610	3,090,369	(695,759)	-23%
Inpatient Hospital Services	1,619,008	1,426,620	192,388	13%
Outpatient Mental Health	414,284	627,914	(213,630)	-34%
Durable & Disposable Med. Equip.	365,407	529,393	(163,986)	-31%
Therapy	325,880	275,527	50,353	18%
Inpatient Mental Health	305,189	464,648	(159,459)	-34%
Vision	282,001	384,657	(102,656)	-27%
Medical Transportation	151,891	210,442	(58,551)	-28%
Other Services	24,540	41,074	(16,534)	-40%
Less: Collections**	<u>(192,972)</u>	<u>(230,294)</u>	<u>37,322</u>	<u>-16%</u>
Total Claims	<u>17,415,375</u>	<u>20,586,931</u>	<u>(3,171,556)</u>	<u>-15%</u>
General and Admin Expenses:				
Salaries and Benefits	256,640	268,944	(12,304)	-5%
Program Administration	1,254,713	1,368,525	(113,812)	-8%
Eligibility	25,685	36,000	(10,315)	-29%
Outreach & Health Promotion	9,735	361,977	(352,242)	-97%
Current	<u>79,397</u>	<u>100,764</u>	<u>(21,367)</u>	<u>-21%</u>
Total Administrative	<u>1,626,170</u>	<u>2,136,210</u>	<u>(510,040)</u>	<u>-24%</u>
Total Expenditures	<u>19,041,545</u>	<u>22,723,141</u>	<u>(3,681,596)</u>	<u>-16%</u>
Excess of Revenues				
Over (Under) Expenditures	(884,847)	123,852	(1,008,699)	-814%
Unrealized Gain(loss) On Investments*	(14,965)	(52)	(14,913)	28558%
Fund Equity, Beginning	<u>10,674,681</u>	<u>12,866,112</u>	<u>(2,191,431)</u>	<u>-17%</u>
Fund Equity, Ending	<u>9,774,869</u>	<u>12,989,911</u>	<u>(3,215,043)</u>	<u>-25%</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 2016
For the Five Months Ended November 30, 2015

	<u>Budgeted for Year</u>	<u>Year to Date Budgeted Amt</u>	<u>Year to Date Actual Amt</u>	<u>Year to Date Variance*</u>		<u>Monthly Budgeted Amt</u>	<u>Actual Amt Nov-15</u>	<u>Actual Amt Oct-15</u>	<u>Actual Amt Sep-15</u>
Projected Cost	\$46,514,413	\$19,381,005	\$17,771,364	\$1,609,642	8%	\$3,876,201	\$3,824,311	\$3,702,313	3,067,167
Premiums	1,854,664	772,777	\$556,038	(\$216,739)	-28%	154,555	105,671	109,124	112,258
Subrogation & Rebates	<u>1,015,410</u>	<u>423,088</u>	<u>\$192,972</u>	<u>(230,116)</u>	<u>-54%</u>	<u>84,618</u>	<u>0</u>	<u>0</u>	<u>176,107</u>
Net Benefit Cost	\$43,644,339	18,572,971	\$17,022,354	\$1,550,618	8%	3,714,594	3,718,640	3,593,189	\$2,778,802
Salaries & Benefits	\$646,556	\$269,398.33	\$256,640	\$12,758	5%	\$53,880	\$48,977	\$48,184	\$49,972
Program Administration	3,500,000	1,458,333	\$903,539	554,794	38%	291,667	220,933	186,820	234,636
Eligibility	250,000	104,167	\$13,485	90,682	87%	20,833	585	12,000	0
Outreach & Health Prom.	300,000	125,000	\$18,061	106,939	86%	25,000	3,648	0	5,751
Current Expense	<u>250,000</u>	<u>104,167</u>	<u>\$72,548</u>	<u>31,619</u>	<u>30%</u>	<u>20,833</u>	<u>26,057</u>	<u>15,388</u>	<u>17,285</u>
Total Admin Cost	\$4,946,556	\$2,061,065	\$1,264,273	\$796,792	39%	\$412,213	\$300,200	\$262,392	\$307,644
Total Program Cost	<u>\$48,590,895</u>	<u>\$20,634,036</u>	<u>\$18,286,627</u>	<u>\$2,347,410</u>	<u>11%</u>	<u>\$4,126,807</u>	<u>\$4,018,840</u>	<u>\$3,855,581</u>	<u>\$3,086,446</u>
Federal Share 100.00%	38,848,421	16,186,842	\$16,198,980	(12,138)	0%	3,291,541	4,018,840	3,855,581	2,467,613
State Share 0.00%	<u>9,742,474</u>	<u>4,447,195</u>	<u>\$2,087,647</u>	<u>2,359,547</u>	<u>53%</u>	<u>835,266</u>	<u>0</u>	<u>0</u>	<u>618,832</u>
Total Program Cost **	<u>\$48,590,895</u>	<u>\$20,634,036</u>	<u>\$18,286,627</u>	<u>\$2,347,410</u>	<u>11%</u>	<u>\$4,126,807</u>	<u>\$4,018,840</u>	<u>\$3,855,581</u>	<u>\$3,086,446</u>

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRC Actuary 6/30/2015 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 Scenerio dated 6/30/15 Final worksheet Net Paid Program Costs.
- 2/. Federal Share for FFY 2016 is 100.00%. Federal Share for FFY 2015 (10/1/14 - 9/30/15) is set at 79.95%.

WVCHIP Enrollment Report

ATTACHMENT 1

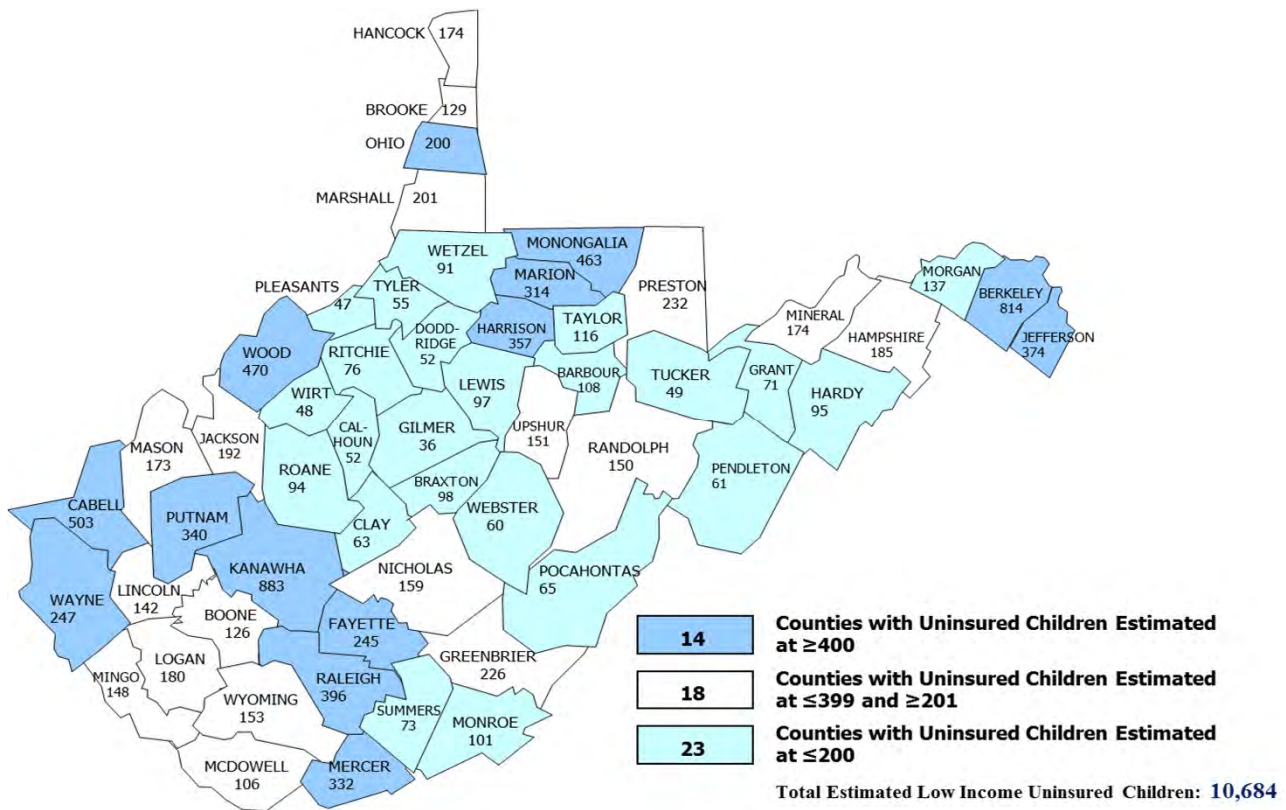
December 2015

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Dec-15	Total Medicaid Enrollment Dec-15	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Barbour	3,600	222	1,777	1,999	55.5%	108	33
Berkeley	26,251	1,377	11,384	12,761	48.6%	788	2
Boone	5,615	235	3,276	3,511	62.5%	168	25
Braxton	3,006	173	1,673	1,846	61.4%	90	40
Brooke	4,573	192	1,690	1,882	41.2%	137	31
Cabell	18,879	891	9,472	10,363	54.9%	566	4
Calhoun	1,518	95	840	935	61.6%	46	51
Clay	2,215	141	1,431	1,572	71.0%	66	44
Doddridge	1,673	84	756	840	50.2%	50	48
Fayette	9,438	690	5,458	6,148	65.1%	283	13
Gilmer	1,260	58	598	656	52.0%	38	54
Grant	2,555	116	1,084	1,200	47.0%	77	42
Greenbrier	7,131	528	3,635	4,163	58.4%	214	16
Hampshire	5,392	213	2,466	2,679	49.7%	162	27
Hancock	6,166	329	2,718	3,047	49.4%	185	20
Hardy	3,015	165	1,661	1,826	60.6%	90	39
Harrison	15,202	809	6,484	7,293	48.0%	456	7
Jackson	6,602	359	3,099	3,458	52.4%	198	18
Jefferson	12,679	524	3,916	4,440	35.0%	380	10
Kanawha	39,771	1,849	19,790	21,639	54.4%	1,193	1
Lewis	3,389	191	1,899	2,090	61.7%	102	37
Lincoln	4,930	295	3,175	3,470	70.4%	148	30
Logan	7,496	401	4,652	5,053	67.4%	225	15
Marion	11,227	498	5,232	5,730	51.0%	337	11
Marshall	6,886	257	2,971	3,228	46.9%	207	17
Mason	5,929	224	2,906	3,130	52.8%	178	21
McDowell	4,423	192	3,356	3,548	80.2%	133	32
Mercer	12,764	784	8,022	8,806	69.0%	383	9
Mineral	5,868	217	2,357	2,574	43.9%	176	23
Mingo	5,905	217	4,021	4,238	71.8%	177	22
Monongalia	15,294	727	5,289	6,016	39.3%	459	6
Monroe	2,835	219	1,240	1,459	51.5%	85	41
Morgan	3,596	212	1,586	1,798	50.0%	108	34
Nicholas	5,561	339	2,930	3,269	58.8%	167	26
Ohio	8,444	405	3,462	3,867	45.8%	253	14
Pendleton	1,462	85	609	694	47.5%	44	52
Pleasants	1,551	92	655	747	48.1%	47	50
Pocahontas	1,561	139	825	964	61.8%	47	49
Preston	6,536	398	3,102	3,500	53.5%	196	19
Putnam	13,150	557	4,370	4,927	37.5%	395	8
Raleigh	16,403	1,028	9,223	10,251	62.5%	492	5
Randolph	5,705	422	2,903	3,325	58.3%	171	24
Ritchie	2,205	113	1,025	1,138	51.6%	66	45
Roane	3,239	261	1,842	2,103	64.9%	97	38
Summers	2,521	149	1,357	1,506	59.7%	76	43
Taylor	3,514	205	1,530	1,735	49.4%	105	35
Tucker	1,371	95	549	644	47.0%	41	53
Tyler	1,924	95	794	889	46.2%	58	47

WVCHIP Enrollment Report

December 2015

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Upshur	4,996	284	2,805	3,089	61.8%	150	29
Wayne	9,516	384	4,813	5,197	54.6%	285	12
Webster	1,977	129	1,320	1,449	73.3%	59	46
Wetzel	3,466	168	1,739	1,907	55.0%	104	36
Wirt	1,201	69	748	817	68.1%	36	55
Wood	18,956	876	9,344	10,220	53.9%	569	3
Wyoming	5,116	336	2,932	3,268	63.9%	153	28
Totals	387,459	20,113	188,791	208,904	53.9%	11,624	



The above map shows the most recent 2013 county level data provided by the U.S. Census Bureau Small Area Health Insurance Estimates (SAHIE) for children under 19 years. While the statewide average for children under 19 is now about 3%, the SAHIE data reflects more accurately the variation from county to county depending on the availability of employer sponsored insurance and should be a more accurate way to target outreach than in previous years.