

Joint Committee on
Government and Finance
Report

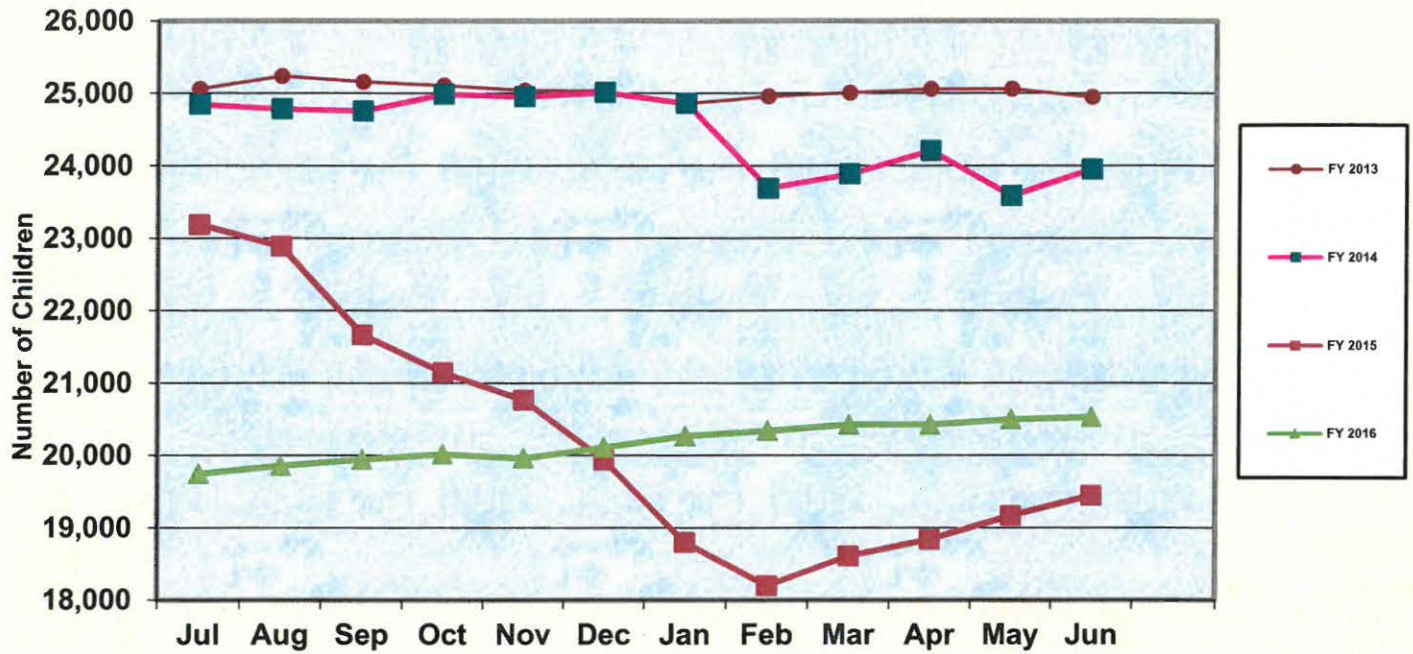
SEPTEMBER 2016

Department of Health and Human Resources

State Children's Health Insurance Program
UPDATE

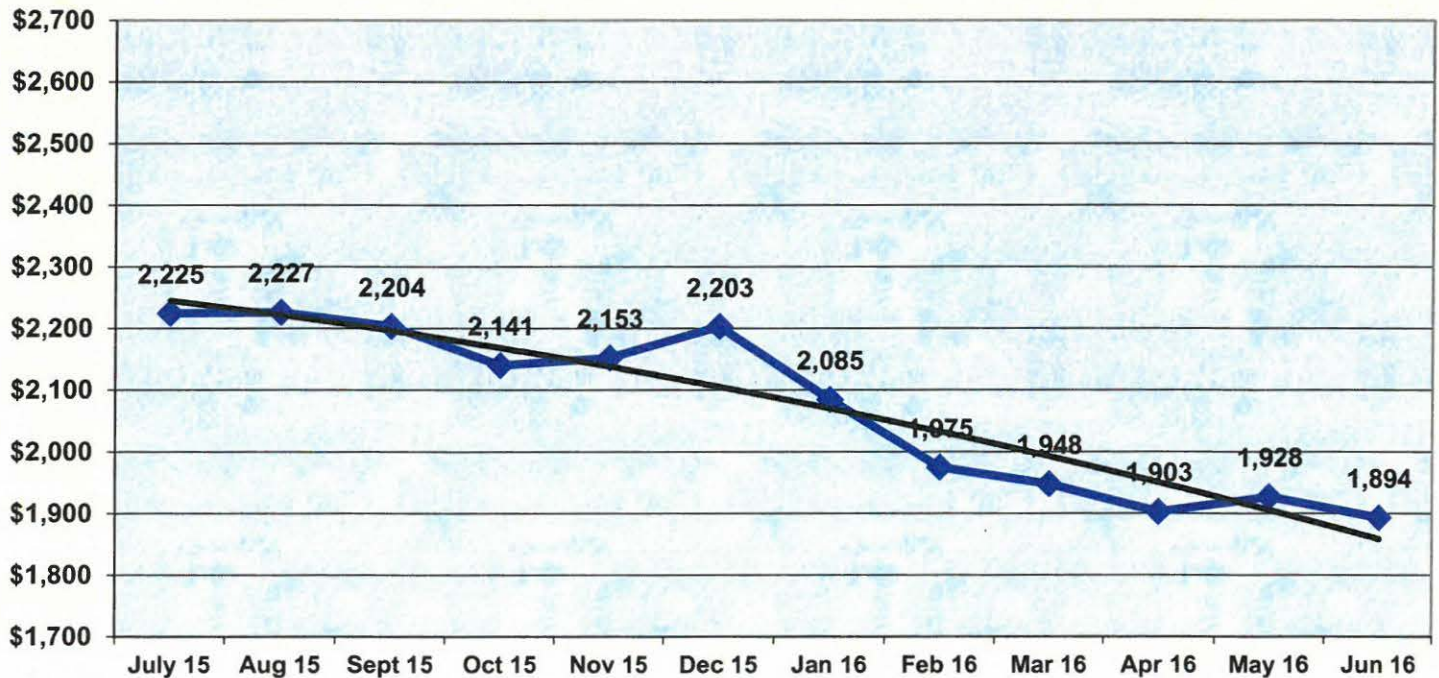


WV CHIP Enrollment



June 30th Enrollment 20,531

Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program
Comparative Balance Sheet**

**June 30, 2016 and 2015
(Accrual Basis)**

	June 30, 2016	June 30, 2015	Variance	
Assets:				
Cash & Cash Equivalents	\$6,546,839	\$9,953,901	(\$3,407,062)	-34%
Due From Federal Government	\$12,321,254	\$3,144,682	\$9,176,572	292%
Due From Other Funds	\$0	\$740,039	(\$740,039)	-100%
Accrued Interest Receivable	\$6,236	\$7,491	(\$1,255)	-17%
Fixed Assets, at Historical Cost	<u>\$82,046</u>	<u>\$82,046</u>	<u>\$0</u>	<u>0%</u>
 Total Assets	 <u>\$18,956,375</u>	 <u>\$13,928,159</u>	 <u>\$5,028,216</u>	 <u>36%</u>
Liabilities:				
Accounts Payable	\$1,238,344	\$227,602	\$1,010,742	444%
Unpaid Insurance Claims Liability	<u>\$9,450,000</u>	<u>\$3,428,717</u>	<u>\$6,021,283</u>	<u>176%</u>
 Total Liabilities	 <u>\$10,688,344</u>	 <u>\$3,656,319</u>	 <u>\$7,032,025</u>	 <u>192%</u>
 Fund Equity	 <u>\$8,268,031</u>	 <u>\$10,271,840</u>	 <u>(\$2,003,809)</u>	 <u>-20%</u>
 Total Liabilities and Fund Equity	 <u>\$18,956,375</u>	 <u>\$13,928,159</u>	 <u>\$5,028,216</u>	 <u>36%</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 Twelve Months Ending June 30, 2016 and June 30, 2015
(Modified Accrual Basis)

	June 30, 2016	June 30, 2015	Variance	
Revenues				
Federal Grants	\$44,164,727	\$37,938,660	\$6,226,067	16%
State Appropriations	\$0	\$6,093,437	(\$6,093,437)	-100%
Premium Revenues	\$1,360,586	\$1,209,744	\$150,842	12%
Investment Income:				
Investment Earnings	<u>\$65,271</u>	<u>\$75,140</u>	<u>(\$9,869)</u>	<u>-13%</u>
Total Revenues	<u>\$45,590,584</u>	<u>\$45,316,981</u>	<u>\$273,603</u>	<u>1%</u>
Expenditures:				
Claims:				
Outpatient Services	\$10,297,894	\$12,319,675	(\$2,021,781)	-16%
Physicians & Surgical	\$10,322,869	\$9,050,279	\$1,272,590	14%
Prescribed Drugs	\$8,913,432	\$8,453,297	\$460,135	5%
Dental	\$5,415,059	\$6,088,365	(\$673,306)	-11%
Inpatient Hospital Services	\$3,770,040	\$3,034,938	\$735,102	24%
Outpatient Mental Health	\$844,630	\$1,265,905	(\$421,275)	-33%
Durable & Disposable Med. Equip.	\$820,628	\$987,524	(\$166,896)	-17%
Inpatient Mental Health	\$541,469	\$840,634	(\$299,165)	-36%
Vision	\$694,743	\$668,068	\$26,675	4%
Therapy	\$1,029,313	\$613,821	\$415,492	68%
Medical Transportation	\$422,902	\$354,895	\$68,007	19%
Other Services	\$461,018	\$87,660	\$373,358	426%
Less: Collections**	-\$1,222,807	-\$976,356	(\$246,451)	25%
Total Claims	<u>\$42,311,190</u>	<u>\$42,788,705</u>	<u>(\$477,515)</u>	<u>-1%</u>
General and Admin Expenses:				
Salaries and Benefits	\$570,269	\$609,865	(\$39,596)	-6%
Program Administration	\$3,177,851	\$3,347,357	(\$169,506)	-5%
Eligibility	\$363,476	\$72,020	\$291,456	405%
Outreach & Health Promotion	\$12,898	\$474,758	(\$461,860)	-97%
Current	<u>\$165,965</u>	<u>\$207,078</u>	<u>(\$41,113)</u>	<u>-20%</u>
Total Administrative	<u>\$4,290,459</u>	<u>\$4,711,078</u>	<u>(\$420,619)</u>	<u>-9%</u>
Total Expenditures	<u>\$46,601,649</u>	<u>\$47,499,783</u>	<u>(\$898,134)</u>	<u>-2%</u>
Excess of Revenues				
Over (Under) Expenditures	-\$1,011,065	-\$2,182,802	\$1,171,737	-54%
Unrealized Gain(loss) On Investments*	\$20,261	-\$8,629	\$28,890	-335%
Fund Equity, Beginning	<u>\$10,674,682</u>	<u>\$12,866,113</u>	<u>(\$2,191,431)</u>	<u>-17%</u>
Adjustments to Fund Equity	-\$1,415,847	-\$402,842	(\$1,013,005)	0%
Fund Equity, Ending	<u>\$8,268,031</u>	<u>\$10,271,840</u>	<u>(\$2,003,809)</u>	<u>-20%</u>

** Collections are primarily drug rebates and subrogation

PRELIMINARY FINANCIAL STATEMENTS

**West Virginia Children's Health Insurance Program
WVFIMS Fund 5071
For the Month June 30, 2016
(Accrual Basis)**

Investment Account

Funds Invested	\$6,360,354
Interest Earned	<u>6,236</u>
Total	<u>\$6,366,590</u>

Unaudited - For Management Purposes Only - Unaudited

**West Virginia Children's Health Insurance Program
Budget to Actual Statement
State Fiscal Year 2016
For the Twelve Months Ended June 30, 2016**

	Budgeted for Year	Year to Date Budgeted Amt	Year to Date Actual Amt	Year to Date Variance*		Monthly Budgeted Amt	Actual Amt Jun-16	Actual Amt May-16	Actual Amt Apr-16
Projected Cost	\$46,514,413	\$46,514,413	\$39,495,908	\$7,018,505	15%	\$3,876,201	\$3,331,767	\$3,052,427	\$3,599,185
Premiums	\$1,854,664	\$1,854,664	\$1,366,018	(\$488,646)	-26%	\$154,555	\$98,585	\$108,553	\$116,250
Subrogation & Rebates	<u>\$1,015,410</u>	<u>\$1,015,410</u>	<u>\$1,158,986</u>	<u>\$143,576</u>	<u>14%</u>	<u>\$84,618</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Benefit Cost	\$43,644,339	\$43,644,339	\$36,970,904	\$6,673,435	15%	\$3,714,594	\$3,233,182	\$2,943,874	\$3,482,935
Salaries & Benefits	\$646,556	\$646,556	\$570,269	\$76,287	12%	\$53,880	\$43,709	\$43,566	\$42,532
Program Administration	\$3,500,000	\$3,500,000	\$2,469,839	\$1,030,161	29%	\$291,667	\$312,147	\$81,399	\$56,195
Eligibility	\$250,000	\$250,000	\$53,026	\$196,974	79%	\$20,833	\$17,505	\$0	\$6,101
Outreach & Health Prom.	\$300,000	\$300,000	\$22,437	\$277,563	93%	\$25,000	\$0	\$0	\$300
Current Expense	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$164,147</u>	<u>\$85,853</u>	<u>34%</u>	<u>\$20,833</u>	<u>\$26,734</u>	<u>\$2,798</u>	<u>\$12,166</u>
Total Admin Cost	\$4,946,556	\$4,946,556	\$3,279,718	\$1,666,838	34%	\$412,213	\$400,096	\$127,764	\$117,294
Total Program Cost	<u>\$48,590,895</u>	<u>\$48,590,895</u>	<u>\$40,250,622</u>	<u>\$8,340,273</u>	<u>17%</u>	<u>\$4,126,807</u>	<u>\$3,633,278</u>	<u>\$3,071,638</u>	<u>\$3,600,229</u>
Federal Share 100.00%	\$46,155,276	\$46,155,276	\$38,163,858	\$7,991,419	17%	\$3,291,541	\$3,633,278	\$3,071,638	\$3,600,229
State Share 0.00%	<u>\$2,435,619</u>	<u>\$2,435,619</u>	<u>\$2,086,764</u>	<u>\$348,855</u>	<u>14%</u>	<u>\$835,266</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Program Cost **	<u>\$48,590,895</u>	<u>\$48,590,895</u>	<u>\$40,250,622</u>	<u>\$8,340,273</u>	<u>17%</u>	<u>\$4,126,807</u>	<u>\$3,633,278</u>	<u>\$3,071,638</u>	<u>\$3,600,229</u>

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRC Actuary 6/30/2015 Report.

Unaudited - Cash Basis For Management Purposes Only - Unaudited

WVCHIP Enrollment Report

ATTACHMENT 1

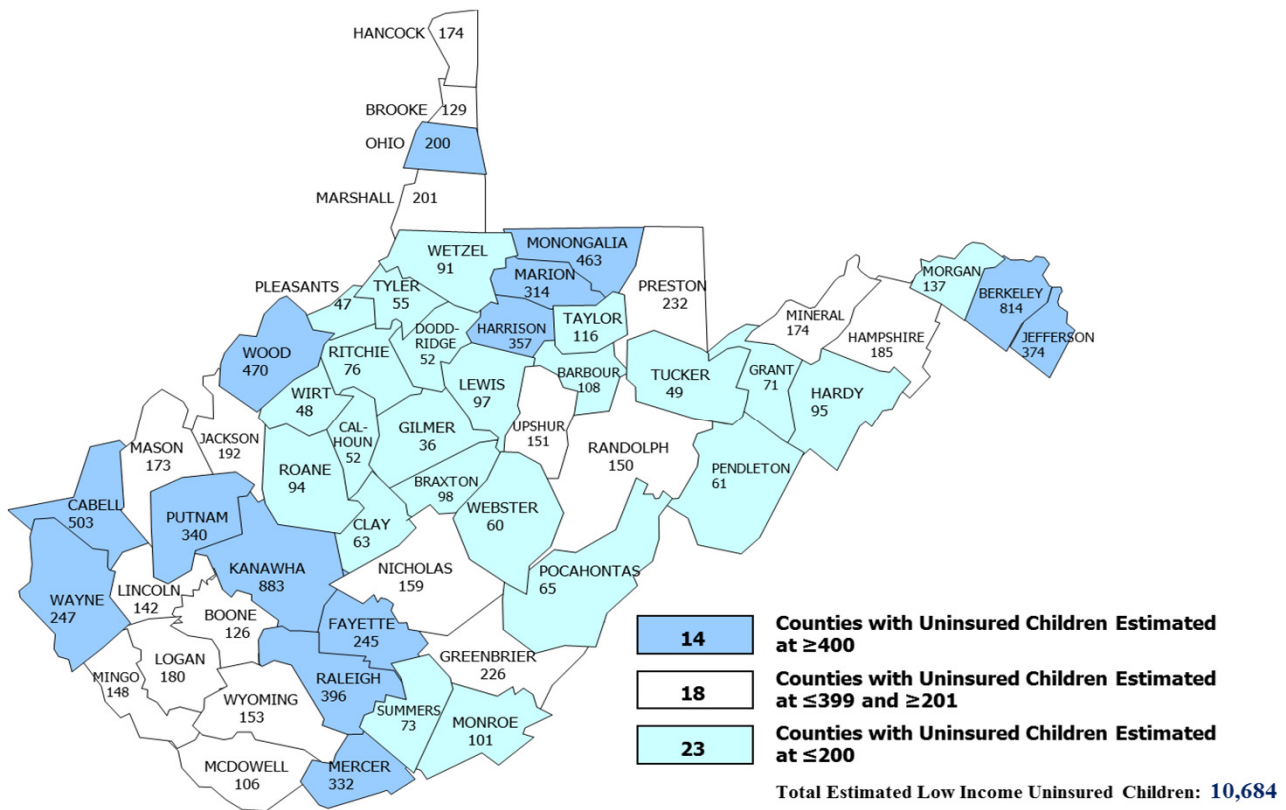
August 2016

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Aug-16	Enrollment Aug-16	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	240	1,722	1,962	54.5%	108	33
Berkeley	26,251	1,414	11,681	13,095	49.9%	788	2
Boone	5,615	251	3,431	3,682	65.6%	168	25
Braxton	3,006	158	1,711	1,869	62.2%	90	40
Brooke	4,573	234	1,693	1,927	42.1%	137	31
Cabell	18,879	1,009	9,478	10,487	55.5%	566	4
Calhoun	1,518	77	858	935	61.6%	46	51
Clay	2,215	139	1,449	1,588	71.7%	66	44
Doddridge	1,673	78	785	863	51.6%	50	48
Fayette	9,438	729	5,439	6,168	65.4%	283	13
Gilmer	1,260	53	624	677	53.7%	38	54
Grant	2,555	110	1,104	1,214	47.5%	77	42
Greenbrier	7,131	566	3,658	4,224	59.2%	214	16
Hampshire	5,392	220	2,498	2,718	50.4%	162	27
Hancock	6,166	319	2,821	3,140	50.9%	185	20
Hardy	3,015	166	1,645	1,811	60.1%	90	39
Harrison	15,202	835	6,633	7,468	49.1%	456	7
Jackson	6,602	380	3,131	3,511	53.2%	198	18
Jefferson	12,679	560	3,865	4,425	34.9%	380	10
Kanawha	39,771	1,955	19,765	21,720	54.6%	1,193	1
Lewis	3,389	222	1,968	2,190	64.6%	102	37
Lincoln	4,930	257	3,269	3,526	71.5%	148	30
Logan	7,496	385	4,741	5,126	68.4%	225	15
Marion	11,227	587	5,385	5,972	53.2%	337	11
Marshall	6,886	272	3,100	3,372	49.0%	207	17
Mason	5,929	242	2,943	3,185	53.7%	178	21
McDowell	4,423	212	3,400	3,612	81.7%	133	32
Mercer	12,764	847	8,105	8,952	70.1%	383	9
Mineral	5,868	240	2,443	2,683	45.7%	176	23
Mingo	5,905	232	4,078	4,310	73.0%	177	22
Monongalia	15,294	799	5,450	6,249	40.9%	459	6
Monroe	2,835	231	1,209	1,440	50.8%	85	41
Morgan	3,596	227	1,572	1,799	50.0%	108	34
Nicholas	5,561	322	3,065	3,387	60.9%	167	26
Ohio	8,444	414	3,633	4,047	47.9%	253	14
Pendleton	1,462	69	636	705	48.2%	44	52
Pleasants	1,551	79	651	730	47.1%	47	50
Pocahontas	1,561	129	861	990	63.4%	47	49
Preston	6,536	396	3,215	3,611	55.2%	196	19
Putnam	13,150	588	4,442	5,030	38.3%	395	8
Raleigh	16,403	1,011	9,643	10,654	65.0%	492	5
Randolph	5,705	457	2,948	3,405	59.7%	171	24
Ritchie	2,205	114	1,096	1,210	54.9%	66	45
Roane	3,239	261	1,870	2,131	65.8%	97	38
Summers	2,521	150	1,405	1,555	61.7%	76	43
Taylor	3,514	191	1,613	1,804	51.3%	105	35
Tucker	1,371	97	588	685	50.0%	41	53
Tyler	1,924	95	866	961	49.9%	58	47

WVCHIP Enrollment Report

August 2016

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Aug-16	Total Medicaid Enrollment Aug-16	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	311	2,912	3,223	64.5%	150	29
Wayne	9,516	376	4,907	5,283	55.5%	285	12
Webster	1,977	117	1,372	1,489	75.3%	59	46
Wetzel	3,466	185	1,852	2,037	58.8%	104	36
Wirt	1,201	65	763	828	69.0%	36	55
Wood	18,956	906	9,544	10,450	55.1%	569	3
Wyoming	5,116	299	3,111	3,410	66.7%	153	28
Totals	387,459	20,878	192,647	213,525	55.1%	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.