

Joint Committee on  
Government and Finance  
Report

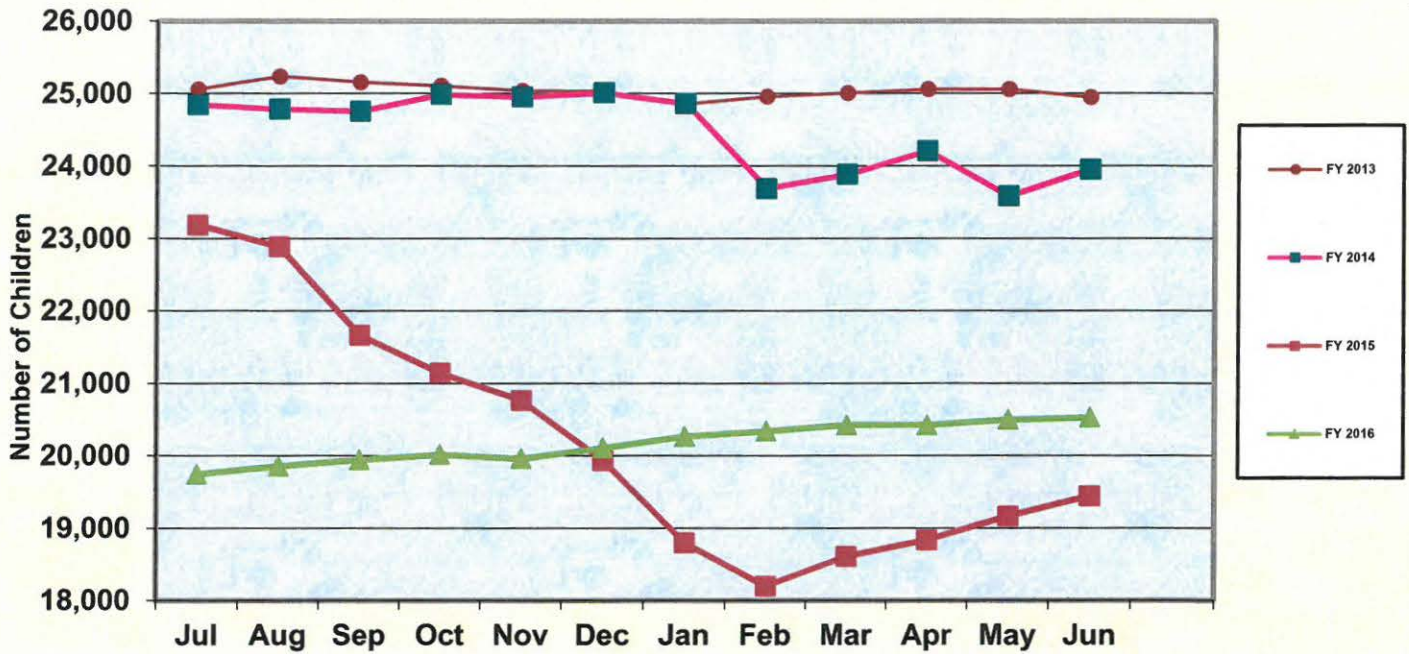
*FEBRUARY 2017*

Department of Health and Human Resources

State Children's Health Insurance Program  
UPDATE

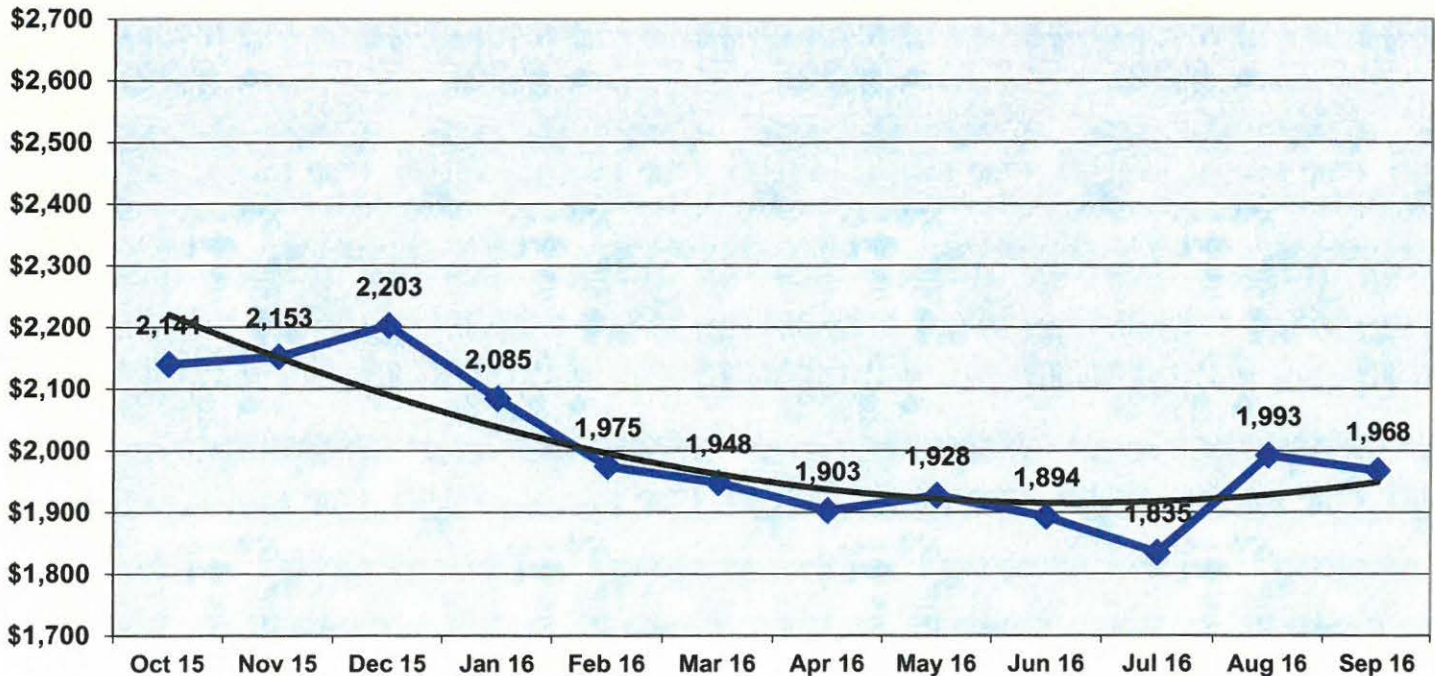


## WV CHIP Enrollment



September 30th Enrollment 20,722

## Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program  
Comparative Balance Sheet  
September 2016 and 2015  
(Accrual Basis)**

	<b>September 30, 2016</b>	<b>September 30, 2015</b>	<b>Variance</b>	
<b>Assets:</b>				
Cash & Cash Equivalents	\$6,764,454	\$8,302,108	(\$1,537,654)	-19%
Due From Federal Government	\$11,621,866	\$3,255,492	\$8,366,374	257%
Due From Other Funds	\$1,144,540	\$816,418	\$328,122	40%
Accrued Interest Receivable	\$6,625	\$5,070	\$1,555	31%
Fixed Assets, at Historical Cost	<u>\$82,046</u>	<u>\$82,046</u>	<u>\$0</u>	<u>0%</u>
<b>Total Assets</b>	<b><u>\$19,619,531</u></b>	<b><u>\$12,461,134</u></b>	<b><u>\$7,158,397</u></b>	<b><u>57%</u></b>
<b>Liabilities:</b>				
Accounts Payable	\$1,111,500	\$421,910	\$689,590	163%
Unpaid Insurance Claims Liability	<u>\$10,240,000</u>	<u>\$3,650,000</u>	<u>\$6,590,000</u>	<u>181%</u>
<b>Total Liabilities</b>	<b><u>\$11,351,500</u></b>	<b><u>\$4,071,910</u></b>	<b><u>\$7,279,590</u></b>	<b><u>179%</u></b>
<b>Fund Equity</b>	<b><u>\$8,268,031</u></b>	<b><u>\$8,389,224</u></b>	<b><u>(\$121,193)</u></b>	<b><u>-1%</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$19,619,531</u></b>	<b><u>\$12,461,134</u></b>	<b><u>\$7,158,397</u></b>	<b><u>57%</u></b>

## 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, 2016 and September 30, 2015**  
**(Modified Accrual Basis)**

	September 30, 2016	September 30, 2015	Variance	
<b>Revenues</b>				
Federal Grants	20,470,748	8,569,349	11,901,399	139%
State Appropriations	0	0	0	0%
Premium Revenues	329,448	341,385	(11,937)	-3%
Investment Income:				
Investment Earnings	<u>19,782</u>	<u>15,551</u>	<u>4,231</u>	<u>27%</u>
<b>Total Revenues</b>	<b><u>20,819,978</u></b>	<b><u>8,926,285</u></b>	<b><u>11,893,693</u></b>	<b><u>133%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	1,267,301	2,521,178	(1,253,877)	-50%
Physicians & Surgical	3,242,117	2,055,653	1,186,464	58%
Prescribed Drugs	1,921,100	2,031,932	(110,832)	-5%
Dental	1,751,623	1,348,166	403,457	30%
Inpatient Hospital Services	623,610	978,733	(355,123)	-36%
Outpatient Mental Health	4,526	230,855	(226,329)	-98%
Durable & Disposable Med. Equip.	142,409	208,324	(65,915)	-32%
Therapy	722,787	193,536	529,251	273%
Inpatient Mental Health	219,245	165,035	54,210	33%
Vision	196,803	161,686	35,117	22%
Medical Transportation	18,543	93,250	(74,707)	-80%
Other Services	570,816	9,857	560,959	5691%
Less: Collections**	<u>(269,655)</u>	<u>(192,972)</u>	<u>(76,683)</u>	<u>40%</u>
Total Claims	<u>10,411,225</u>	<u>9,805,233</u>	<u>605,992</u>	<u>6%</u>
General and Admin Expenses:				
Salaries and Benefits	141,877	159,779	(17,902)	-11%
Program Administration	747,198	659,095	88,103	13%
Eligibility	0	14,460	(14,460)	-100%
Outreach & Health Promotion	17,591	4,874	12,717	261%
Current	<u>25,702</u>	<u>58,081</u>	<u>(32,379)</u>	<u>-56%</u>
Total Administrative	<u>932,368</u>	<u>896,289</u>	<u>36,079</u>	<u>4%</u>
<b>Total Expenditures</b>	<b><u>11,343,593</u></b>	<b><u>10,701,522</u></b>	<b><u>642,071</u></b>	<b><u>6%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>9,476,384</b>	<b>(1,775,237)</b>	<b>11,251,621</b>	<b>-634%</b>
Unrealized Gain(loss) On Investments*	(7,952)	(3,790)	(4,162)	110%
<b>Fund Equity, Beginning</b>	<b><u>8,268,031</u></b>	<b><u>10,690,817</u></b>	<b><u>(2,422,786)</u></b>	<b><u>-23%</u></b>
<b>Fund Equity, Ending</b>	<b><u>17,736,464</u></b>	<b><u>8,911,790</u></b>	<b><u>8,824,674</u></b>	<b><u>99%</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**  
**WVFIMS Fund 5071**  
**For the Month September 30, 2016**  
**(Accrual Basis)**

**Investment Account**

Funds Invested	\$6,379,470
Interest Earned	<u>6,616</u>
<b>Total</b>	<b><u>\$6,386,086</u></b>

Unaudited - For Management Purposes Only - Unaudited

**West Virginia Children's Health Insurance Program  
Budget to Actual Statement  
State Fiscal Year 2017  
For the Three Months Ended September 30, 2016**

	<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 Sep-16</u>	<u>Actual Amt Aug-16</u>	<u>Actual Amt Jul-16</u>
Projected Cost	\$46,142,615	\$11,535,654	\$10,813,022	\$722,632	6%	\$3,845,218	\$4,407,698	\$4,214,030	\$2,191,293
Premiums	2,196,180	\$549,045	\$329,448	(\$219,597)	-40%	183,015	112,572	122,003	\$94,873
Subrogation & Rebates	<u>1,282,512</u>	<u>\$320,628</u>	<u>\$111,701</u>	<u>(208,927)</u>	<u>-65%</u>	<u>106,876</u>	<u>0</u>	<u>111,701</u>	<u>0</u>
Net Benefit Cost	\$42,663,923	\$10,665,981	\$10,371,872	\$294,108	3%	3,653,297	4,295,126	3,980,326	\$2,096,420
Salaries & Benefits	\$702,625	\$175,656	\$141,877	\$33,779	19%	\$58,552	\$47,373	\$43,300	\$51,204
Program Administration	\$1,993,918	\$498,480	\$747,198	(248,719)	-50%	166,160	\$368,142	\$335,933	\$43,123
Eligibility	\$326,676	\$81,669	\$0	81,669	100%	27,223	\$0	\$0	\$0
Outreach & Health Prom.	\$392,012	\$98,003	\$17,591	80,412	82%	32,668	\$8,728	\$7,863	\$1,000
Current Expense	<u>\$326,676</u>	<u>\$81,669</u>	<u>\$25,702</u>	<u>55,967</u>	<u>69%</u>	<u>27,223</u>	<u>\$21,372</u>	<u>\$2,350</u>	<u>\$1,980</u>
Total Admin Cost	\$3,741,907	\$935,477	\$932,368	\$3,109	0%	\$311,826	\$445,615	\$389,446	\$97,308
Total Program Cost	<u>\$46,405,830</u>	<u>\$11,601,458</u>	<u>\$11,304,240</u>	<u>\$297,217</u>	<u>3%</u>	<u>\$3,965,122</u>	<u>\$4,740,740</u>	<u>\$4,369,772</u>	<u>\$2,193,728</u>
Federal Share 100%	46,405,830	11,601,458	\$11,304,240	297,217	3%	\$3,965,122	4,740,740	4,369,772	2,193,728
State Share 0%	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Program Cost **	<u>\$46,405,830</u>	<u>\$11,601,458</u>	<u>\$11,304,240</u>	<u>\$297,217</u>	<u>3%</u>	<u>\$3,965,122</u>	<u>\$4,740,740</u>	<u>\$4,369,772</u>	<u>\$2,193,728</u>

\* Positive percentages indicate favorable variances

\*\* Budgeted Year Based on CCRC Actuary 6/30/2016 Report.

Unaudited - Cash Basis For Management Purposes Only - Unaudited

Memo for Calculations Above:

Notes: 100%

1/. Total budgeted for Year Program costs are CCRC Actuary's Base Line Scenerio dated 6/30/16 Final worksheet  
Net Paid Program Costs.

2/. Federal Share for FFY 2016 is 100.00%.

# WVCHIP Enrollment Report

ATTACHMENT 1

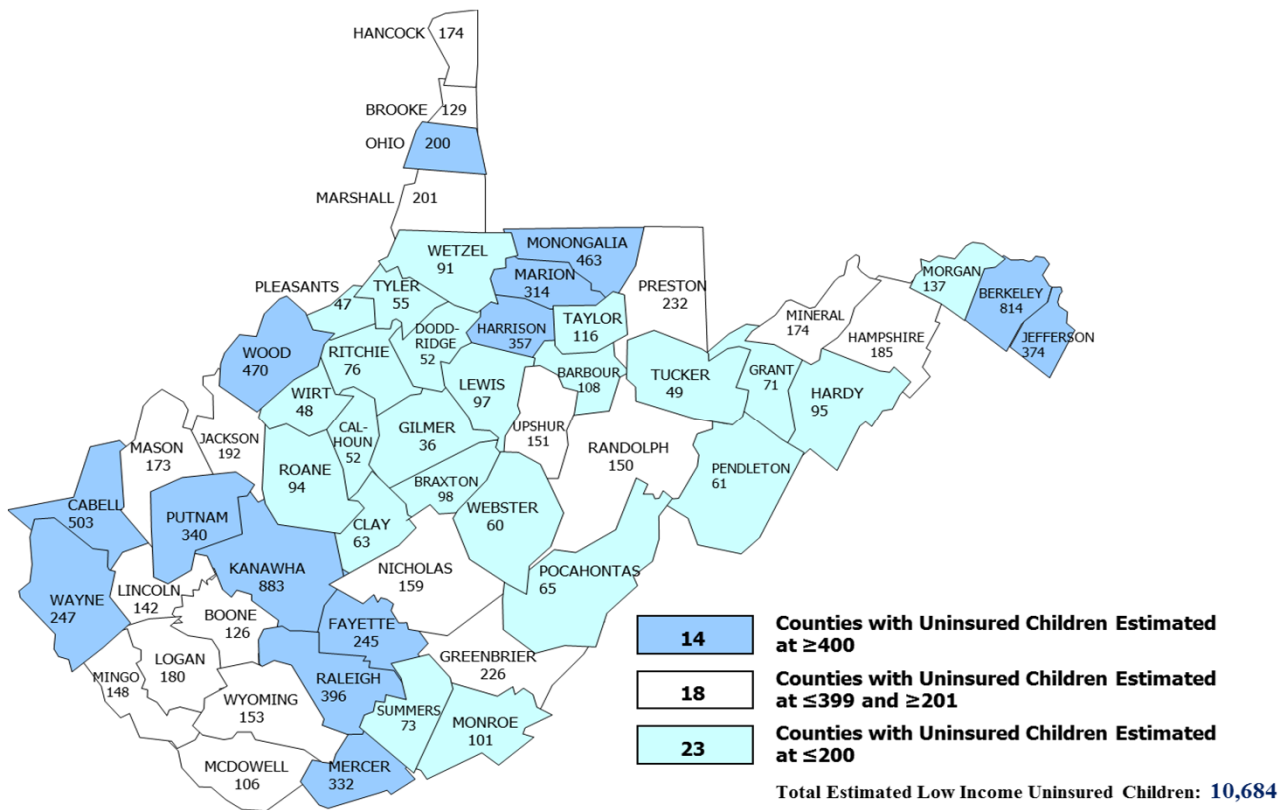
January 2017

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Jan-17	Enrollment Jan-17	CHIP/Medicaid Enrollment	% of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	226	1,748	1,974	54.8%	108	33
Berkeley	26,251	1,507	11,671	13,178	50.2%	788	2
Boone	5,615	258	3,373	3,631	64.7%	168	25
Braxton	3,006	156	1,748	1,904	63.3%	90	40
Brooke	4,573	92	1,458	1,550	33.9%	137	31
Cabell	18,879	985	9,453	10,438	55.3%	566	4
Calhoun	1,518	71	897	968	63.8%	46	51
Clay	2,215	146	1,412	1,558	70.3%	66	44
Doddridge	1,673	88	774	862	51.5%	50	48
Fayette	9,438	703	5,344	6,047	64.1%	283	13
Gilmer	1,260	51	634	685	54.3%	38	54
Grant	2,555	117	1,065	1,182	46.3%	77	42
Greenbrier	7,131	591	3,675	4,266	59.8%	214	16
Hampshire	5,392	244	2,412	2,656	49.3%	162	27
Hancock	6,166	453	3,024	3,477	56.4%	185	20
Hardy	3,015	183	1,598	1,781	59.1%	90	39
Harrison	15,202	786	6,767	7,553	49.7%	456	7
Jackson	6,602	349	3,137	3,486	52.8%	198	18
Jefferson	12,679	595	3,884	4,479	35.3%	380	10
Kanawha	39,771	2,045	19,775	21,820	54.9%	1,193	1
Lewis	3,389	226	1,980	2,206	65.1%	102	37
Lincoln	4,930	244	3,216	3,460	70.2%	148	30
Logan	7,496	395	4,648	5,043	67.3%	225	15
Marion	11,227	622	5,398	6,020	53.6%	337	11
Marshall	6,886	267	3,112	3,379	49.1%	207	17
Mason	5,929	252	2,925	3,177	53.6%	178	21
McDowell	4,423	213	3,328	3,541	80.1%	133	32
Mercer	12,764	797	8,027	8,824	69.1%	383	9
Mineral	5,868	256	2,465	2,721	46.4%	176	23
Mingo	5,905	242	4,038	4,280	72.5%	177	22
Monongalia	15,294	815	5,482	6,297	41.2%	459	6
Monroe	2,835	223	1,227	1,450	51.1%	85	41
Morgan	3,596	227	1,507	1,734	48.2%	108	34
Nicholas	5,561	311	3,148	3,459	62.2%	167	26
Ohio	8,444	417	3,613	4,030	47.7%	253	14
Pendleton	1,462	68	631	699	47.8%	44	52
Pleasants	1,551	74	628	702	45.2%	47	50
Pocahontas	1,561	143	856	999	64.0%	47	49
Preston	6,536	384	3,198	3,582	54.8%	196	19
Putnam	13,150	664	4,361	5,025	38.2%	395	8
Raleigh	16,403	979	9,579	10,558	64.4%	492	5
Randolph	5,705	485	2,930	3,415	59.9%	171	24
Ritchie	2,205	121	1,097	1,218	55.2%	66	45
Roane	3,239	249	1,854	2,103	64.9%	97	38
Summers	2,521	159	1,456	1,615	64.1%	76	43
Taylor	3,514	193	1,628	1,821	51.8%	105	35
Tucker	1,371	100	581	681	49.7%	41	53
Tyler	1,924	89	865	954	49.6%	58	47

# WVCHIP Enrollment Report

January 2017

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Jan-17	Total Medicaid Enrollment Jan-17	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	324	2,943	3,267	65.4%	150	29
Wayne	9,516	345	4,889	5,234	55.0%	285	12
Webster	1,977	103	1,359	1,462	73.9%	59	46
Wetzel	3,466	170	1,878	2,048	59.1%	104	36
Wirt	1,201	61	732	793	66.1%	36	55
Wood	18,956	957	9,408	10,365	54.7%	569	3
Wyoming	5,116	268	3,058	3,326	65.0%	153	28
<b>Totals</b>	<b>387,459</b>	<b>21,089</b>	<b>191,894</b>	<b>212,983</b>	<b>55.0%</b>	<b>11,624</b>	



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.