

Joint Committee on
Government and Finance
Report

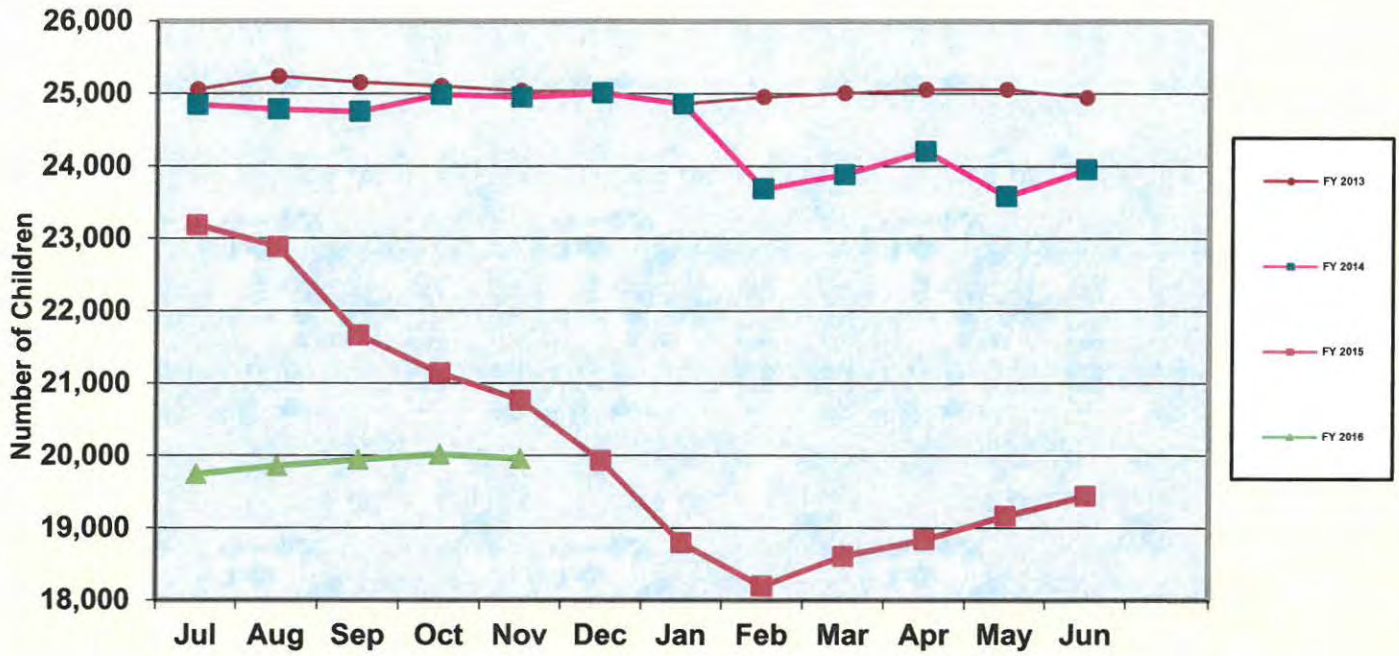
MAY 2016

Department of Health and Human Resources

State Children's Health Insurance Program
UPDATE



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

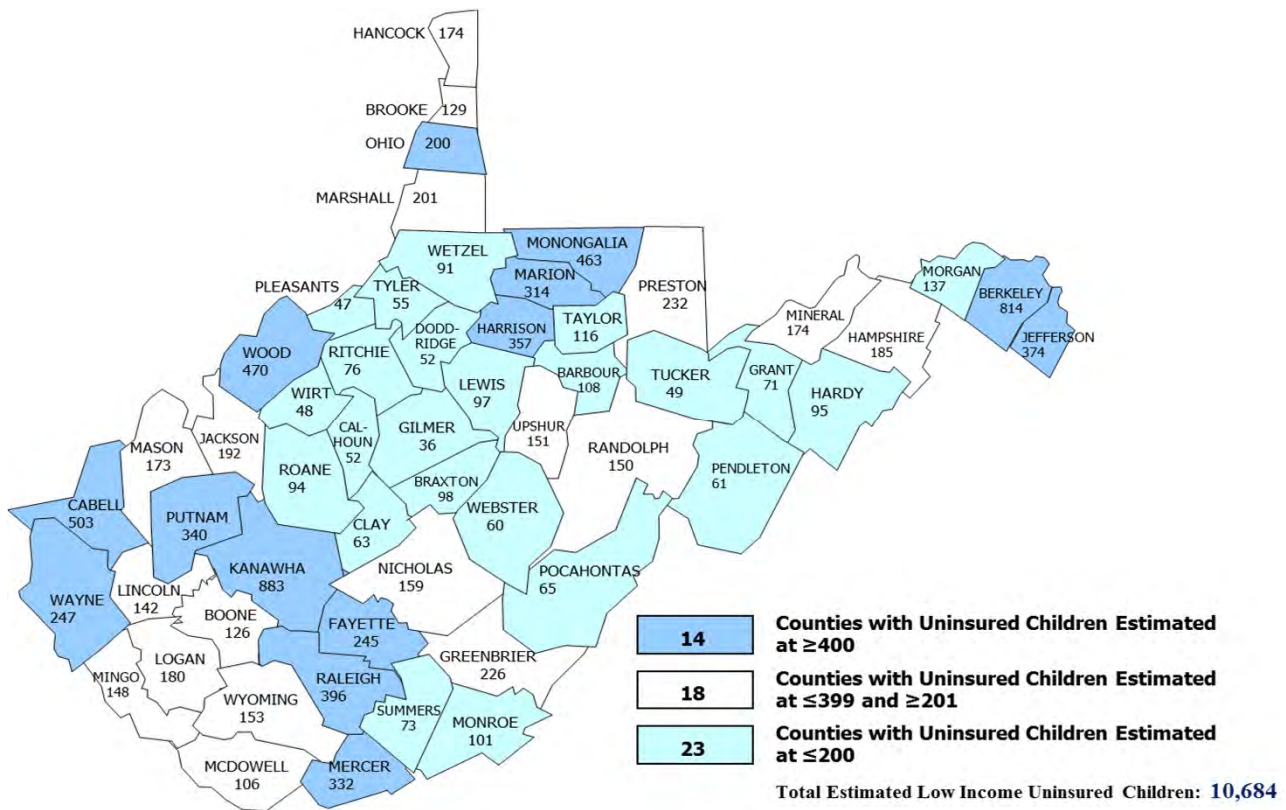
April 2016

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Apr-16	Enrollment Dec-15	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	214	1,777	1,991	55.3%	108	33
Berkeley	26,251	1,376	11,384	12,760	48.6%	788	2
Boone	5,615	266	3,276	3,542	63.1%	168	25
Braxton	3,006	172	1,673	1,845	61.4%	90	40
Brooke	4,573	222	1,690	1,912	41.8%	137	31
Cabell	18,879	946	9,472	10,418	55.2%	566	4
Calhoun	1,518	80	840	920	60.6%	46	51
Clay	2,215	139	1,431	1,570	70.9%	66	44
Doddridge	1,673	80	756	836	50.0%	50	48
Fayette	9,438	684	5,458	6,142	65.1%	283	13
Gilmer	1,260	56	598	654	51.9%	38	54
Grant	2,555	106	1,084	1,190	46.6%	77	42
Greenbrier	7,131	560	3,635	4,195	58.8%	214	16
Hampshire	5,392	218	2,466	2,684	49.8%	162	27
Hancock	6,166	318	2,718	3,036	49.2%	185	20
Hardy	3,015	165	1,661	1,826	60.6%	90	39
Harrison	15,202	864	6,484	7,348	48.3%	456	7
Jackson	6,602	376	3,099	3,475	52.6%	198	18
Jefferson	12,679	550	3,916	4,466	35.2%	380	10
Kanawha	39,771	1,912	19,790	21,702	54.6%	1,193	1
Lewis	3,389	199	1,899	2,098	61.9%	102	37
Lincoln	4,930	265	3,175	3,440	69.8%	148	30
Logan	7,496	398	4,652	5,050	67.4%	225	15
Marion	11,227	543	5,232	5,775	51.4%	337	11
Marshall	6,886	251	2,971	3,222	46.8%	207	17
Mason	5,929	226	2,906	3,132	52.8%	178	21
McDowell	4,423	194	3,356	3,550	80.3%	133	32
Mercer	12,764	808	8,022	8,830	69.2%	383	9
Mineral	5,868	241	2,357	2,598	44.3%	176	23
Mingo	5,905	220	4,021	4,241	71.8%	177	22
Monongalia	15,294	759	5,289	6,048	39.5%	459	6
Monroe	2,835	232	1,240	1,472	51.9%	85	41
Morgan	3,596	216	1,586	1,802	50.1%	108	34
Nicholas	5,561	323	2,930	3,253	58.5%	167	26
Ohio	8,444	417	3,462	3,879	45.9%	253	14
Pendleton	1,462	74	609	683	46.7%	44	52
Pleasants	1,551	89	655	744	48.0%	47	50
Pocahontas	1,561	136	825	961	61.6%	47	49
Preston	6,536	387	3,102	3,489	53.4%	196	19
Putnam	13,150	562	4,370	4,932	37.5%	395	8
Raleigh	16,403	1,008	9,223	10,231	62.4%	492	5
Randolph	5,705	457	2,903	3,360	58.9%	171	24
Ritchie	2,205	112	1,025	1,137	51.6%	66	45
Roane	3,239	266	1,842	2,108	65.1%	97	38
Summers	2,521	156	1,357	1,513	60.0%	76	43
Taylor	3,514	194	1,530	1,724	49.1%	105	35
Tucker	1,371	102	549	651	47.5%	41	53
Tyler	1,924	98	794	892	46.4%	58	47

WVCHIP Enrollment Report

April 2016

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Apr-16	Total Medicaid Enrollment Dec-15	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	285	2,805	3,090	61.8%	150	29
Wayne	9,516	372	4,813	5,185	54.5%	285	12
Webster	1,977	131	1,320	1,451	73.4%	59	46
Wetzel	3,466	170	1,739	1,909	55.1%	104	36
Wirt	1,201	59	748	807	67.2%	36	55
Wood	18,956	882	9,344	10,226	53.9%	569	3
Wyoming	5,116	291	2,932	3,223	63.0%	153	28
Totals	387,459	20,427	188,791	209,218	54.0%	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.