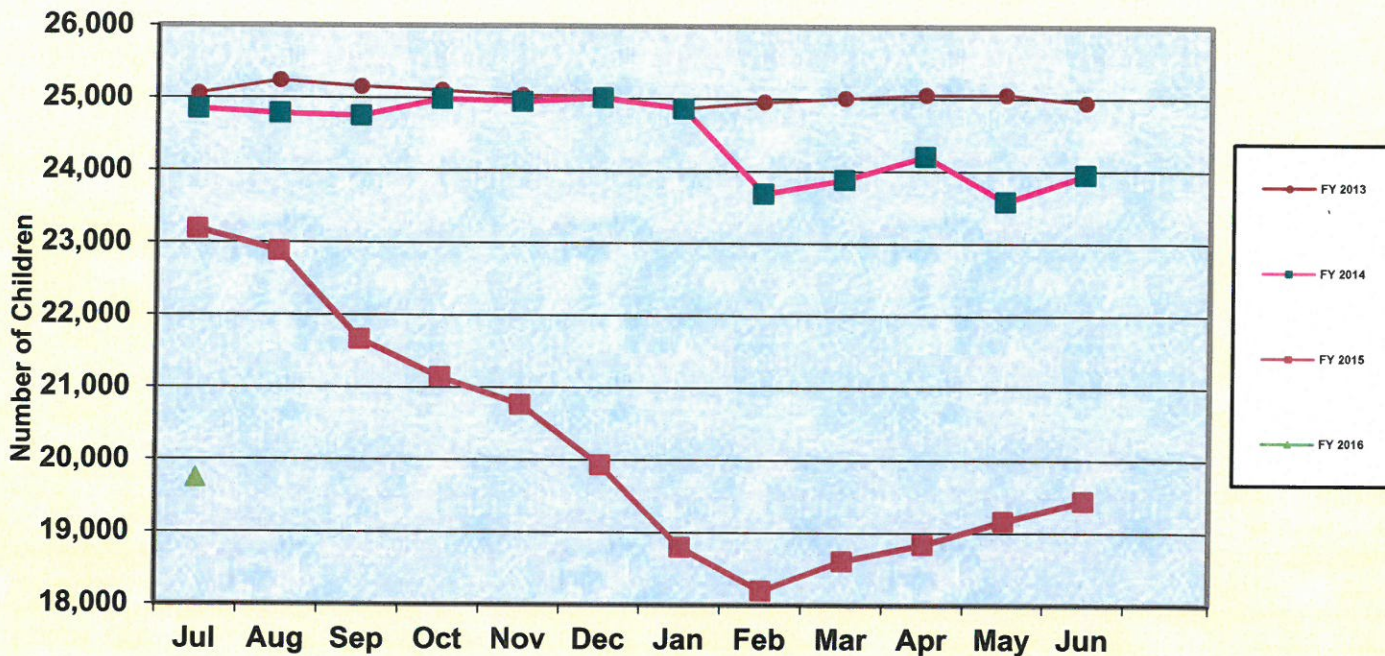


West Virginia Children's Health Insurance Program  
2 Hale Street  
Suite 101  
Charleston, WV 25301  
304-558-2732 voice / 304-558-2741 fax  
Helpline 877-982-2447  
[www.chip.wv.gov](http://www.chip.wv.gov)

# **Joint Committee on Government and Finance Report**

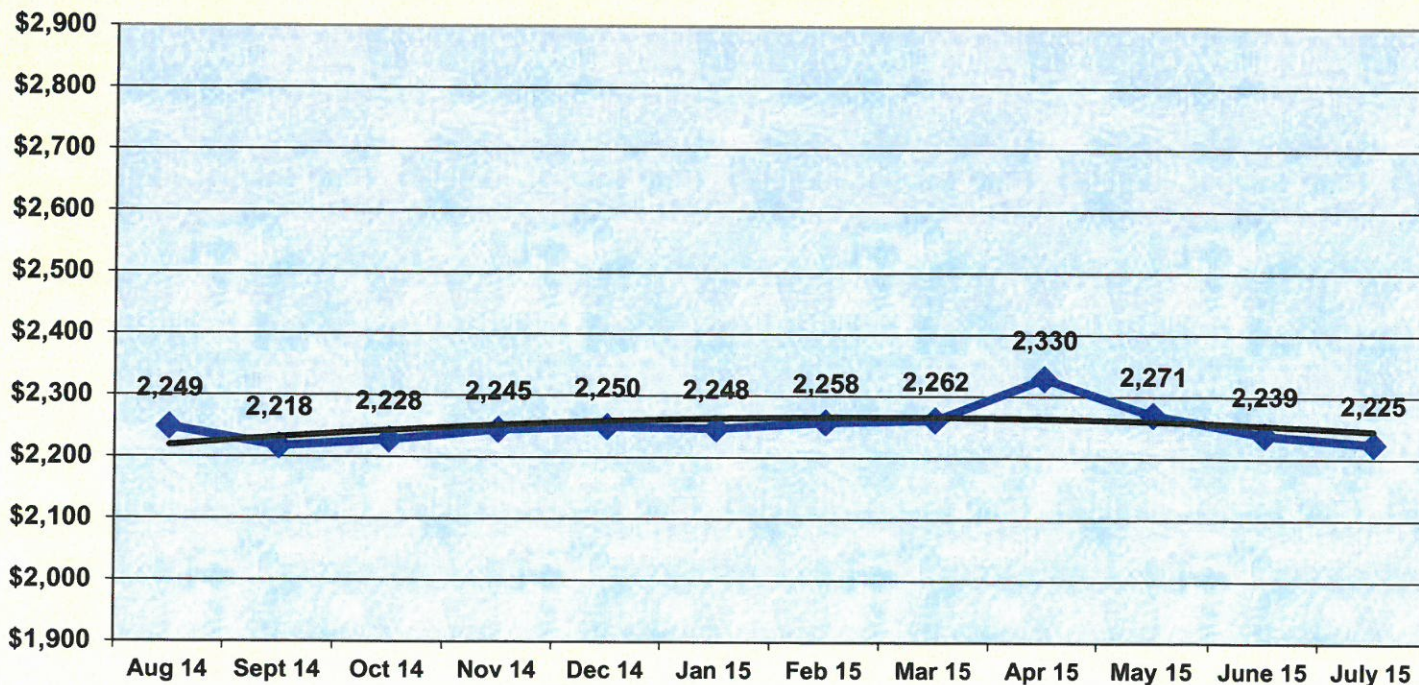
## **September 2015**

## WV CHIP Enrollment



July 31st Enrollment 19,747

## Annualized Health Care Expenditures (Cost per Child)





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

	July 31, 2015	July 31, 2014	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$9,371,203	\$13,691,093	(\$4,319,890)	-32%
Due From Federal Government	\$2,891,977	\$4,857,839	(\$1,965,862)	-40%
Due From Other Funds	\$725,255	\$990,938	(\$265,683)	-27%
Accrued Interest Receivable	\$5,269	\$7,892	(\$2,623)	-33%
Fixed Assets, at Historical Cost	<u>\$82,046</u>	<u>\$93,386</u>	<u>(\$11,341)</u>	<u>-12%</u>
<b>Total Assets</b>	<b><u>\$13,075,749</u></b>	<b><u>\$19,641,148</u></b>	<b><u>(\$6,565,399)</u></b>	<b><u>-33%</u></b>
<b>Liabilities:</b>				
Accounts Payable	\$377,232	\$185,937	\$191,295	103%
Deferred Revenue	(\$597,332)	\$1,430,853	(\$2,028,184)	-142%
Unpaid Insurance Claims Liability	<u>\$3,240,000</u>	<u>\$4,710,000</u>	<u>(\$1,470,000)</u>	<u>-31%</u>
<b>Total Liabilities</b>	<b><u>\$3,019,900</u></b>	<b><u>\$6,326,790</u></b>	<b><u>(\$3,306,890)</u></b>	<b><u>-52%</u></b>
<b>Fund Equity</b>	<b><u>\$10,055,849</u></b>	<b><u>\$13,314,358</u></b>	<b><u>(\$3,258,509)</u></b>	<b><u>-24%</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$13,075,749</u></b>	<b><u>\$19,641,148</u></b>	<b><u>(\$6,565,399)</u></b>	<b><u>-33%</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 One Month Ending July 31, 2015 and July 31, 2014**  
**(Modified Accrual Basis)**

	July 31, 2015	July 31, 2014	Variance	
<b>Revenues</b>				
Federal Grants	3,029,487	3,359,123	(329,636)	-10%
State Appropriations	0	1,997,852	(1,997,852)	-100%
Premium Revenues	118,384	84,798	33,586	40%
Investment Income:				
Investment Earnings	<u>5,269</u>	<u>7,892</u>	<u>(2,623)</u>	<u>-33%</u>
<b>Total Revenues</b>	<b><u>3,153,140</u></b>	<b><u>5,449,664</u></b>	<b><u>(2,296,525)</u></b>	<b><u>-42%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	960,558	904,293	56,265	6%
Prescribed Drugs	819,025	835,695	(16,670)	-2%
Inpatient Hospital Services	507,158	449,603	57,555	13%
Physicians & Surgical	479,234	1,175,468	(696,234)	-59%
Dental	444,203	604,740	(160,537)	-27%
Therapy	84,580	60,829	23,751	39%
Outpatient Mental Health	77,248	94,249	(17,001)	-18%
Inpatient Mental Health	70,305	(69,844)	140,149	-201%
Durable & Disposable Med. Equip.	36,188	135,011	(98,823)	-73%
Vision	35,722	71,734	(36,012)	-50%
Medical Transportation	4,991	45,084	(40,093)	-89%
Other Services	3,366	7,647	(4,281)	-56%
Less: Collections**	<u>0</u>	<u>(11,652)</u>	<u>11,652</u>	<u>-100%</u>
Total Claims	<u>3,522,578</u>	<u>4,302,857</u>	<u>(780,279)</u>	<u>-18%</u>
General and Admin Expenses:				
Salaries and Benefits	58,887	64,281	(5,394)	-8%
Program Administration	190,797	147,344	43,453	29%
Eligibility	0	0	0	0%
Outreach & Health Promotion	508	5,582	(5,074)	-91%
Current	<u>16,458</u>	<u>8,090</u>	<u>8,368</u>	<u>103%</u>
Total Administrative	<u>266,650</u>	<u>225,297</u>	<u>41,353</u>	<u>18%</u>
<b>Total Expenditures</b>	<b><u>3,789,228</u></b>	<b><u>4,528,154</u></b>	<b><u>(738,926)</u></b>	<b><u>-16%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(636,088)</b>	<b>921,510</b>	<b>(1,557,598)</b>	<b>-169%</b>
Unrealized Gain(loss) On Investments*	1,120	(6,670)	7,790	-117%
<b>Fund Equity, Beginning</b>	<b><u>10,690,817</u></b>	<b><u>12,866,112</u></b>	<b><u>(2,175,295)</u></b>	<b><u>-17%</u></b>
<b>Fund Equity, Ending</b>	<b><u>10,055,849</u></b>	<b><u>13,780,952</u></b>	<b><u>(3,725,103)</u></b>	<b><u>-27%</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  
 Budget to Actual Statement  
 State Fiscal Year 2016  
 For the One Month Ended July 31, 2015

	Budgeted for	Year to Date		Year to Date	Year to Date	Monthly Budgeted Amt	Actual Amt			
	Year	Budgeted Amt	Actual Amt	Variance*	%		Jul-15	Jun-15	May-15	
Projected Cost	\$46,514,413	\$3,876,201	\$3,815,388	\$60,813	2%	\$3,876,201	\$3,815,388	\$3,683,171	\$3,468,188	
Premiums	1,854,664	154,555	\$118,384	(\$36,171)	-23%	154,555	\$118,384	167,879	103,291	
Subrogation & Rebates	<u>1,015,410</u>	<u>84,618</u>	<u>\$0</u>	<u>(84,618)</u>	<u>-100%</u>	<u>84,618</u>	<u>0</u>	<u>186,316</u>	<u>132,424</u>	
Net Benefit Cost	\$43,644,339	3,714,594	\$3,697,004	\$17,590	0%	3,714,594	\$3,697,004	3,328,976	3,232,473	
Salaries & Benefits	\$646,556	\$53,880	\$58,887	(\$5,007)	-9%	\$53,880	\$58,887	\$46,366	\$46,867	
Program Administration	3,500,000	291,667	\$38,986	252,681	87%	291,667	38,986	505,475	276,855	
Eligibility	250,000	20,833	\$0	20,833	100%	20,833	0	765	18,441	
Outreach & Health Prom.	300,000	25,000	\$8,206	16,794	67%	25,000	8,206	14,361	50,187	
Current Expense	<u>250,000</u>	<u>20,833</u>	<u>\$10,940</u>	<u>9,893</u>	<u>47%</u>	<u>20,833</u>	<u>10,940</u>	<u>13,406</u>	<u>26,856</u>	
Total Admin Cost	\$4,946,556	\$412,213	\$117,019	\$295,194	72%	\$412,213	\$117,019	\$580,373	\$419,206	
Total Program Cost	<u>\$48,590,895</u>	<u>\$4,126,807</u>	<u>\$3,814,023</u>	<u>\$312,784</u>	<u>8%</u>	<u>\$4,126,807</u>	<u>\$3,814,023</u>	<u>\$3,909,349</u>	<u>\$3,651,679</u>	
Federal Share 79.95%	38,848,421	3,335,698	\$3,049,311	286,387	9%	3,291,541	3,049,311	3,125,525	2,919,518	
State Share 20.05%	<u>9,742,474</u>	<u>791,109</u>	<u>\$764,712</u>	<u>26,397</u>	<u>3%</u>	<u>835,266</u>	<u>764,712</u>	<u>783,824</u>	<u>732,161</u>	
Total Program Cost	** <u>\$48,590,895</u>	<u>\$4,126,807</u>	<u>\$3,814,023</u>	<u>\$312,784</u>	<u>8%</u>	<u>\$4,126,807</u>	<u>\$3,814,023</u>	<u>\$3,909,349</u>	<u>\$3,651,679</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:

- Total budgeted for Year Program costs are CCRC Actuary's Base Line Scenerio dated 6/30/15 Final worksheet Net Paid Program Costs.
- 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

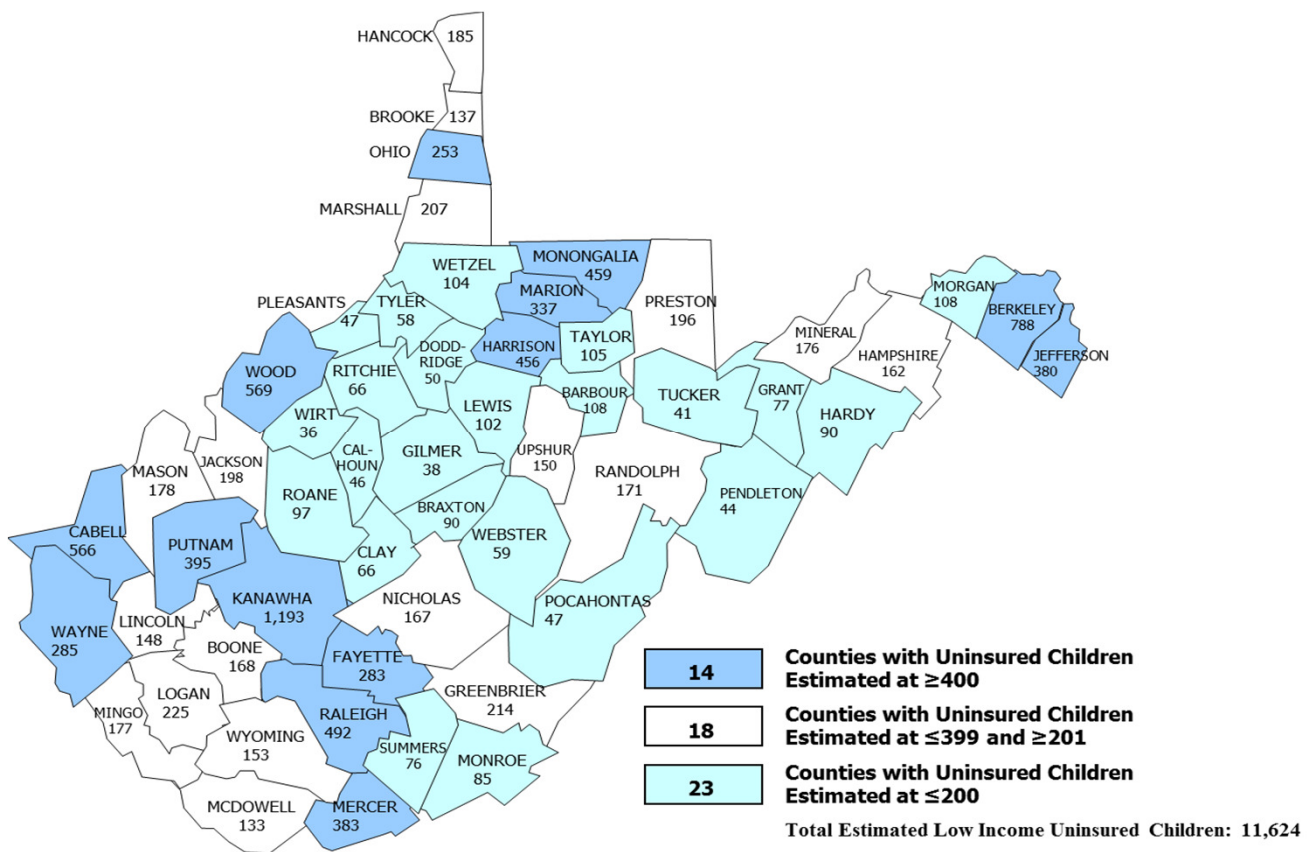
August 2015

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Aug-15	Enrollment Aug-15	CHIP/Medicaid Enrollment	% of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	220	1,811	2,031	56.4%	108	33
Berkeley	26,251	1,320	11,333	12,653	48.2%	788	2
Boone	5,615	217	3,240	3,457	61.6%	168	25
Braxton	3,006	177	1,635	1,812	60.3%	90	40
Brooke	4,573	189	1,718	1,907	41.7%	137	31
Cabell	18,879	900	9,785	10,685	56.6%	566	4
Calhoun	1,518	109	874	983	64.8%	46	51
Clay	2,215	133	1,473	1,606	72.5%	66	44
Doddridge	1,673	79	741	820	49.0%	50	48
Fayette	9,438	692	5,537	6,229	66.0%	283	13
Gilmer	1,260	68	579	647	51.3%	38	54
Grant	2,555	112	1,085	1,197	46.9%	77	42
Greenbrier	7,131	509	3,717	4,226	59.3%	214	16
Hampshire	5,392	208	2,486	2,694	50.0%	162	27
Hancock	6,166	311	2,761	3,072	49.8%	185	20
Hardy	3,015	141	1,661	1,802	59.8%	90	39
Harrison	15,202	828	6,484	7,312	48.1%	456	7
Jackson	6,602	306	3,217	3,523	53.4%	198	18
Jefferson	12,679	503	4,048	4,551	35.9%	380	10
Kanawha	39,771	1,813	19,923	21,736	54.7%	1,193	1
Lewis	3,389	189	1,917	2,106	62.1%	102	37
Lincoln	4,930	284	3,209	3,493	70.8%	148	30
Logan	7,496	366	4,678	5,044	67.3%	225	15
Marion	11,227	503	5,236	5,739	51.1%	337	11
Marshall	6,886	270	3,021	3,291	47.8%	207	17
Mason	5,929	233	2,890	3,123	52.7%	178	21
McDowell	4,423	171	3,380	3,551	80.3%	133	32
Mercer	12,764	799	8,112	8,911	69.8%	383	9
Mineral	5,868	214	2,418	2,632	44.9%	176	23
Mingo	5,905	230	4,013	4,243	71.9%	177	22
Monongalia	15,294	733	5,327	6,060	39.6%	459	6
Monroe	2,835	206	1,251	1,457	51.4%	85	41
Morgan	3,596	200	1,639	1,839	51.1%	108	34
Nicholas	5,561	325	3,018	3,343	60.1%	167	26
Ohio	8,444	394	3,530	3,924	46.5%	253	14
Pendleton	1,462	92	619	711	48.6%	44	52
Pleasants	1,551	101	639	740	47.7%	47	50
Pocahontas	1,561	127	833	960	61.5%	47	49
Preston	6,536	372	3,062	3,434	52.5%	196	19
Putnam	13,150	541	4,463	5,004	38.1%	395	8
Raleigh	16,403	1,052	9,289	10,341	63.0%	492	5
Randolph	5,705	418	2,987	3,405	59.7%	171	24
Ritchie	2,205	119	1,034	1,153	52.3%	66	45
Roane	3,239	277	1,822	2,099	64.8%	97	38
Summers	2,521	145	1,397	1,542	61.2%	76	43
Taylor	3,514	202	1,527	1,729	49.2%	105	35
Tucker	1,371	88	585	673	49.1%	41	53
Tyler	1,924	111	790	901	46.8%	58	47

# WVCHIP Enrollment Report

August 2015

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Aug-15	Total Medicaid Enrollment Aug-15	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2010	2010
						Est. Uninsured 3%	# Children Uninsured Ranking*
Upshur	4,996	311	2,807	3,118	62.4%	150	29
Wayne	9,516	366	4,973	5,339	56.1%	285	12
Webster	1,977	133	1,279	1,412	71.4%	59	46
Wetzel	3,466	167	1,821	1,988	57.4%	104	36
Wirt	1,201	70	735	805	67.1%	36	55
Wood	18,956	864	9,551	10,415	54.9%	569	3
Wyoming	5,116	351	2,960	3,311	64.7%	153	28
<b>Totals</b>	<b>387,459</b>	<b>19,859</b>	<b>190,920</b>	<b>210,779</b>	<b>54.4%</b>	<b>11,624</b>	



**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.