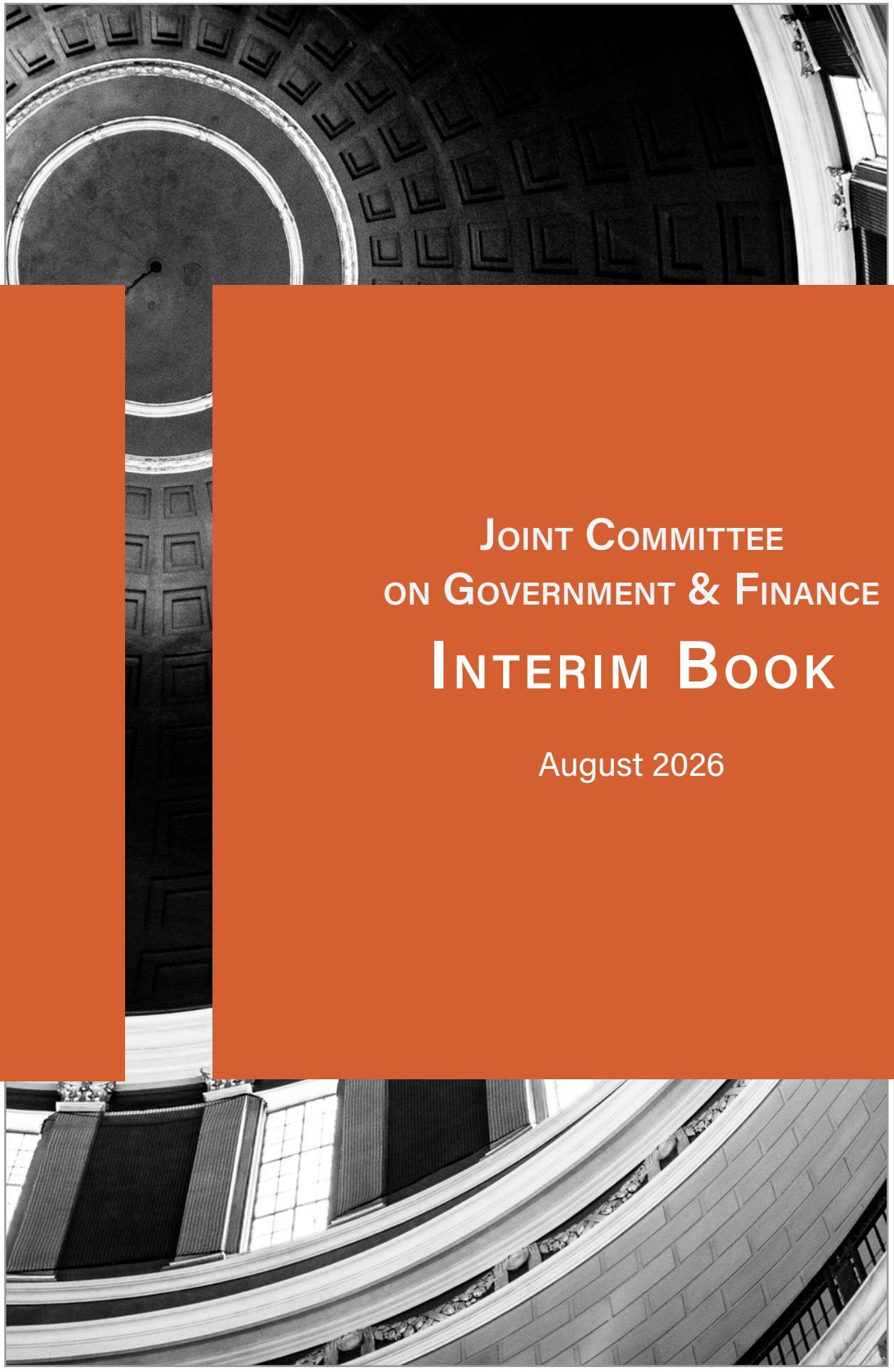


Joint Committee on Government & Finance

Interim Book

August 2026

Joint Committee on Government & Finance Interim Book

Table of Contents

Agency	Hard Copy Page No.	Electronic copy Page No.
Minutes	1	3
Office of Broadband	9	11
Reports Summary	19	21
Lottery	21	23
General Revenue	51	53
Unemployment Comp	57	59
WorkForce WV (Unemployment Comp Trust Fund)	61	63
BRIM – PEIA – Real Estate	69	71
Medicaid Report	83	85
2025 Managed Care Annual Report	93	95
CHIP	139	141
Investment Management Board	143	145
Board of Treasury (Investments)	151	153
OIC Mental Health Parity 2026 2025 Plan Year	155	157
School Board Authority MIP and Multi-County/Statewide Projects FY2027 Funding	171	173

JOINT COMMITTEE ON GOVERNMENT AND FINANCE

(Speaker Hanshaw)

January 13, 2026

5:00 p.m. – 6:00 p.m.

Senate	**House**
Smith, Chair	Hanshaw, Chair
Barrett	Akers
Jeffries	Criss
Martin	Hornbuckle
Willis	Howell, G.
Woelfel (absent)	McGeehan (absent)
	Phillips

Speaker Hanshaw: "…meeting of the Joint Committee on Government and Finance to order. We do have available for inspection in the packets minutes of the December 9th meeting. At this time are there questions or comments about the draft minutes? If there are not, Chair recognize the President."

President Smith: "Mr. President, I move the minutes of the December 9th, 2025, meeting of the Joint Committee on Government Finance—"

Speaker Hanshaw: "Question is on the President's motion that the draft minutes of the December 9th meeting of the committee be approved as distributed. Is there discussion or comments on the motion? If not, those in favor of the motion will please say aye, those opposed will please say no. The ayes have it, that motion is adopted. Let's…let's just jump right into it. Mr. Muchow?"

Deputy Secretary Muchow: “Good afternoon. Mark Muchow with the West Virginia Department of Revenue talking about the December revenue collections and year to date…and I'll start off by saying last month I talked about November collections, in November the…the numbers were 10.5% higher than the prior year and I mentioned that there might be some timing impact there that certain collections migrate a little bit and sure enough in December the…the total collections for the month were down 11.1% and this is mostly tied to personal income tax but the overall collections in December were $511.3 million, the estimate was $514.5 million. That was about $3.3 million below estimate with the personal income tax being the…the biggest difference there. The collections on personal income tax were $192.4 million; the estimate was $209.6 million. So, we were $17.3 million below estimate and compared to last year we were down 15.3%. That follows the month of November where we were up 12.8%. So, we have withholding tax that shifted back to November from December. In addition to that, the…one of the provisions of the Big Beautiful Bill was to increase the allowable salt deduction from $10,000 dollars to $40,000 dollars. One of the reactions to that increase… for most people, there is some real high income people still at the 10,000 level but for most folks it's now $40,000 dollars in certain…in 25…but what that means is we're seeing some migration away from the elective pass through entity payment to the individual income estimated payment, and with that migration comes also a little bit of difference in timing of payments where we’ll see more estimated income tax payments in the month of January versus the pass through entity payments tended to be more so in December. So, that's going on in the personal income side.

Overall collections, year to date $2.74 billion dollars, the estimate was $2.61 billion, $128.1 million above estimate, 2 ½ % ahead of last year. The consumer sales tax for the month of December, we collected 175 and a half million dollars. That was slightly below estimate by…by about a million dollars but it was 3.8% ahead of last year. Year to date on the sales tax $979 million dollars in collections, the estimate was $951 million, almost $28 million above estimate, 10.1% ahead of last year. Included in that 10.1% is…is a shift of about $39 million dollars from last year to this year. If you take that away, we still have pretty good growth of 5.8% which is basically also in line with what we're seeing in sales tax growth in…for the most part…in our neighboring states. Personal income tax, I already mentioned the monthly, the year to date almost $1.07 billion dollars, that's $47.9 million above estimate. So, that's our leading area of surplus for the year to date. We're running about 1% below last year. If you take away the about $11 million dollars and shifting withholding tax from June into July, it's about 2% down but keep in mind the tax rates in 25 were about 6% lower than they were in 24. So, that's…we do have positive growth in the tax base, it's the…the tax cuts pulled that number down to a slight negative. I'll jump to the severance tax, in the month of December we collected $44.9 million, that was $5.3 million above estimate, 11.6% ahead of last year. Year to date, we've collected $172.8 million which is roughly equal to the estimate…slightly above estimate by less than $600,000…ahead of last year by 35.4%. Overall severance tax collections including distributions to local governments, infrastructure bond funds, and whatnot are actually up 12 and a half percent year to date. So, the growth isn't quite as large as it looks in the general revenue fund. Corporate income taxes, December was a…was a pleasant month for us. We collected $51.7 million, that was above the estimate by $8.4 million, it was only

5.6% below last year. Year to date we've collected $155.2 million, that's $7 million above estimate, 12.7% below last…last year…and as I mentioned the other day, all of our surrounding states that have corporate income taxes are seeing decreases in their corporate income tax yield this year. So, that's…that's not just a West Virginia thing and there's a lot of reasons behind that. Some economics, some tax credit related, policy changes, a lot of different things involved there. Tobacco products, the month of December was pretty good. We were above estimate by $800,000 dollars, only down from last year by 1.4%. Year to date, we've collected 69 and a half million, $3.4 million below estimate, 5.4% below last year. We continue to see some migration away from traditional tobacco products to other alternatives that are…that are taxed differently. Interest income, we…we are seeing a series of interest rate cuts including one that just occurred in December. Maybe some more in the…in the next six months or so, we'll see…but interest rate…interest income revenues were $12.6 million in December, that was 3.6 million above estimate, 18.4% below last year. Year to date we're $18.2 million above estimate, down from last year by 28.2%, and then I'll just mention that if you look at the combined numbers from miscellaneous…miscellaneous transfers. In the…in the month of December, we were below last year on…on miscellaneous revenues by about $5 million dollars and on miscellaneous transfers we were below by about 23…23 and a half million dollars because last December we got one-time collections of about 28 and a half million dollars. This year no…no such collection. So, that's the reason why…another reason why…last year's numbers were much higher than this year. In the prior month of November, we got an unexpected $20 million dollars. So, these…these type of one-time

things do hit at different times. Put the two months together we're a little bit lower than last year but not…not nearly as much as the December numbers would indicate.

I'll move over to the state road fund. State road fund in…in the month of December overall collections were $158.2 million, that was 5 and a half million below estimate, 15% below last year. The biggest difference from last year had to do with federal reimbursements. We got $68.9 million in December this year versus 90…almost $90.7 million last year. Beyond that, motor fuel excise tax was below estimate by about $2 million dollars in December. We…we had a bigger than normal carryover to early January on those receipts. That's a tax due on the last day of the month. So, that's a reason for a little bit of shortfall there. We were actually ahead of estimate on registration fees and motor vehicle sales tax in…in the month of December and part of that is timing. Monies that would normally come in November came in December. Year to date we've collected a little over a billion dollars, $1.036 billion. The estimate was almost $1.06 billion, that's 22 and a half million below estimate, but 13.2% ahead of last year. The growth from last year, most of that is the one-time appropriation by the legislature of $100 million dollars to the road fund that hit earlier this year and that shows up in the miscellaneous line column. If you take that away on the…on the state side year to date collections of… take…about $476.2 million on state related collections…are running about a little over $12 million dollars lower than…than last year through the first six months of the year and…on the federal reimbursement side, even though we're $32.6 million below the estimate, the total collections of $460.5 million are running 7.8% ahead of last year's federal reimbursement numbers. Motor fuel tax right now is down 6.7% but part of that is timing not…not…when we do the twelve-month trailing trend on motor fuel, we're

basically on target. The registration fees are actually up 1 ½ % year to date, and the motor vehicle sales tax is up 3.9%. So, folks are still buying automobiles and paying the automobile sales tax. With that, if you have any questions?"

Speaker Hanshaw: "Very good. Thank you, Mr. Muchow. Questions of our guest today? Delegate Hornbuckle."

Delegate Hornbuckle: "Thank you, Mr. Chair and thank you Secretary for being here. My question is…I didn't catch…you said there was an unexpected $20 million dollars in November of where that came from?"

Deputy Secretary Muchow: "That came from the State Treasurer's Office, and it was related to income that was originally associated with interest earnings that were held back as administrative…for administrative needs…and it was more than the treasurer's office needed for administrative needs. So, it was transferred to general revenue."

Delegate Hornbuckle: "All right. Thank you."

Speaker Hanshaw: "Other questions of our guest? Senator Barrett."

Senator Barrett: "Thank you, Mr. Chairman. Mark, appreciate you being here as always. You mentioned the PIT collection falling below estimate by $17 million dollars and you mentioned the…the salt deductions, the estimated payments that are now being paid are in the month of January as opposed to December. Can you talk a little bit about what we think that difference means in terms of dollars and how that compares to the $17 million that…that we're short."

Deputy Secretary Muchow: “I wouldn't be surprised if we're…we should be over estimate on personal income tax when the month ends although it’s…it’s early to…to say that exactly because the withholding tax isn't due until Thursday…the 15th is when most of the withholding tax comes in but in terms of the estimated tax payments they…they are significantly above what we saw in the early part of January last year. So, we’re seeing a good trend there. So, I wouldn't be surprised if…if most of that reverses itself.”

Senator Barrett: “So, you think then that that $17 million dollars is likely to be made-up in January because of—”

Deputy Secretary Muchow: “Could very well be made up in January. I won't... don't hold me to the exact numbers but we're going to see a…should see a positive to… to the estimate, positive number in January on the PIT.”

Senator Barrett: “Great, thank you. Thank you, Mr. Chairman.”

Speaker Hanshaw: “Other questions? All right, if not, Mr. Muchow, thank you very much. As per the usual, the Board of Treasury report is available for each of the members, it's contained in your packets distributed prior to today's meeting. Do we have other business to come before today's meeting? If not, Mr. President.”

President Smith: “…(inaudible)…”

Speaker Hanshaw: “Question is on the President's motion that the meeting adjourn. Those in favor please say aye, those opposed please say no. The ayes have it, the motion is adopted, the meeting…(inaudible)…”

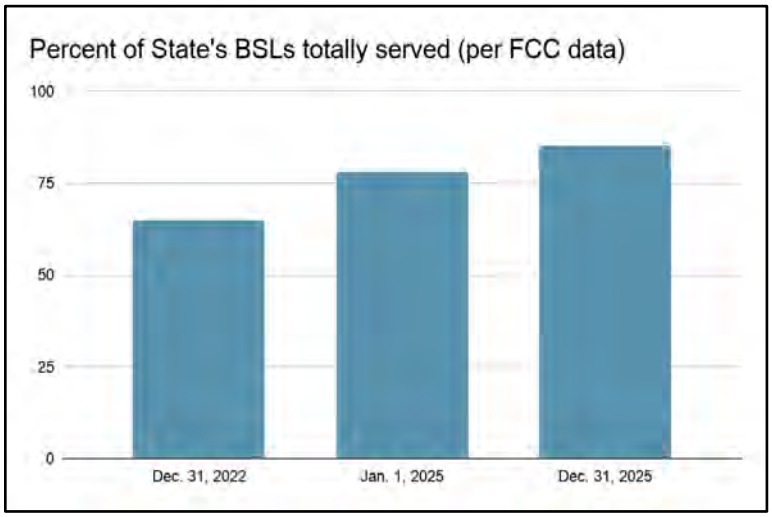
West Virginia Department of Commerce
Division of Economic Development
Office of Broadband
Report to the Joint Committee on Government and Finance
August 2026

INTRODUCTION

The West Virginia Department of Commerce, Division of Economic Development, Office of Broadband (WVDED), and the West Virginia Broadband Enhancement Council (WVBEC) jointly submit this report to the West Virginia Legislature's Joint Committee on Government and Finance. The agencies work collaboratively with a shared mission: to expand and improve broadband connectivity in West Virginia.

West Virginia's broadband access gap remains significant; however, ongoing projects are increasing access to broadband connectivity. Connectivity is improving and the percentage of West Virginia's broadband serviceable locations (BSLs) that are considered fully served continues to grow. As of December 31, 2022, FCC data showed that only 65.3% of West Virginia BSLs were classified as fully served. At the start of 2025, FCC data showed that 78.31% of West Virginia's BSLs were classified as fully served. At the start of 2026, the lates available FCC data showed that 85.14% of West Virginia's BSLs are now classified as fully served (*see chart*).

To be considered fully served under BEAD, an internet service provider must provide a BSL, or could easily provide, a minimum connection speed of 100/20 Mbps, with latency less than or equal to 100 milliseconds. Underserved locations are defined as BSLs with maximum speeds between 25/3 Mbps, and 100/20 Mbps. Finally, unserved locations are defined as BSLs with speeds less than or equal to 25/3 Mbps.



Ongoing state and federal investments are projected to increase the number of served BSLs, but work remains to reach 100% connectivity. This gap in broadband access impedes full participation in an increasingly digital economy and limits economic growth.

This report is organized by topic:

1. Broadband funding source;
2. Statewide mapping;
3. State and federal policy updates in effect for 2026; and,
4. Related initiatives.

A comprehensive review of the agencies' initiatives and accomplishments from 2021-2025 can be reviewed in the 2025 WVDED/WVBEC Annual Report.

1. CURRENT BROADBAND FUNDING SOURCES

1a. Infrastructure, Investment, and Job Act Programs

In June 2023, the U.S. Department of Commerce, National Telecommunications and Information Administration (NTIA) announced that West Virginia would be awarded $1.2 billion in federal funding under the Broadband Equity, Access and Deployment (BEAD) program for broadband infrastructure deployment. BEAD is a component of the 2021 Infrastructure, Investment, and Jobs Act (IIJA).

Prior to the receipt of award funds, the state worked through a multi-step BEAD application which included a Five-Year Action Plan, State Location Challenge Process, Initial Proposal Volumes I and II, a Benefit of the Bargain Round, followed by a Final Proposal.

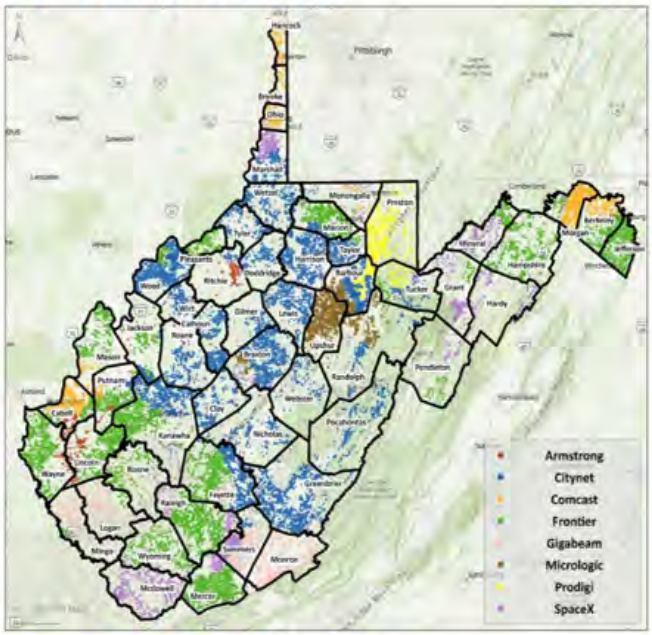
Through a comprehensive deduplication process, WVDED ensured the eligible locations list focused on unserved and underserved locations with no enforceable commitments for future service. West Virginia's Final Proposal was approved by NTIA in November 2025, providing $546 million in grant funds for provisional BEAD awards. 73,560 locations will be served by BEAD projects. The remaining award funds, termed Non-deployment funds, are subject to NTIA guidance. In Spring 2026, as a part of an NTIA Listening Session and Request for Comment process, WVDED submitted a list of preferred uses for BEAD Non-deployment funds, including: mobile broadband service, AI supportive infrastructure and network resiliency (such as middle mile and localized data exchanges), permitting reform with an emphasis on pole attachment, emergency and security services, and workforce development.

WVDED looks forward to supporting its eight BEAD subgrantees in 2026 and working with service providers, partners, and local stakeholders to successfully execute BEAD projects. Awards are subject to ongoing monitoring by WVDED and reporting to NTIA, and WVDED submitted the first 2026 Semi-Annual Report due on July 30, 2026.

Locations and BEAD Grant by Subgrantee

Provisional Awardee	Locations #	Locations %	BEAD Grant Amount #	BEAD Grant Amount %
Armstrong	972	1.3%	$ 10,411,860.40	1.9%
Citynet	26,255	35.9%	$ 194,697,129.95	35.7%
Comcast	5,482	7.5%	$ 53,258,323.00	9.8%
Frontier	24,253	33.2%	$ 186,426,312.77	34.2%
GigaBeam	3,540	4.8%	$ 22,996,270.00	4.2%
Micrologic	5,630	7.7%	$ 49,313,626.13	9.0%
Prodigi	2,216	3.0%	$ 21,436,474.83	3.9%
SpaceX	4,696	6.4%	$ 7,152,256.48	1.3%
Total	73,044	100%	$ 545,692,253.56	100%

Details available
broadband.wv.gov
Story Map



Agreement Execution and Negotiation Status

WVDED has reached the contracting phase of gathering signed, agreement documents from subgrantees, pivoting from backend program planning to the operational oversight of active network deployment.

Immediate focus is on the execution of subgrantee agreements with selected providers and the issuance of the Notice to Proceed with Exempt Activities (NTPE). The NTPE is a critical milestone; it permits subgrantees to begin certain preliminary activities prior to full environmental (NEPA) approval. WVDED expects to issue NTPE concurrently with agreement execution, officially commencing each grant's period of performance.

Preparation for Project Commencement and BEAD Project Expenditures
WVDED is working to transition from program setup to deployment oversight, ensuring subgrantees are prepared to begin the moment agreements are finalized:

1. Issuing Notice to Proceed (NTPE): To ensure project activities can begin immediately, all subgrantees are concurrently submitting their required administrative information for NTPE. This parallel processing allows WVDED to issue formal Notices to Proceed the moment a contract is fully executed, eliminating potential delays to the period of performance.

2. Expediting Payment Processing: Pre-award costs (permissible expenses incurred prior to the execution of the final agreement) have already been submitted by subgrantees, reviewed, and approved by WVDED. Upon receipt of NTPEs, WVDED expects subgrantees to quickly submit formal requests for reimbursement for these approved costs. Internal processing procedures for these requests have been developed and modeled on prior programs to expedite payment.

3. Compliance Guidance & Training: WVDED hosted BEAD-specific kick-offs and compliance trainings, covering baseline expectations and Build America, Buy America (BABA) requirements. Throughout June and July 2026, additional guidance on required reporting, reimbursement protocols, and compliance monitoring was provided. This positions WVDED to successfully meet its required semi-annual NTIA reporting mandate.

4. NEPA, EHP, and Permitting: A major focus moving forward is supporting timely environmental (NEPA/EHP) and permitting approvals for all projects to prevent construction delays. WVDED scheduled multiple initiatives to streamline this process, including: (i) a June NEPA progress deep-dive with the NTIA, (ii) a Permitting Roundtable in July, and (iii) a Permits and Licensing Coordination Committee meeting. The following events have been held:
    - NTIA-WV NEPA Review June 24, 2026
    - BEAD WV Kick-Off Webinar July 8, 2026
    - BEAD NEPA-EHP Permitting Roundtable July 16, 2026
    - BEAD NEPA-EHP Office Hours July 21, 2026

Highlights:

- West Virginia's BEAD Final Proposal–the last document required before project agreements could be drafted and executed–was approved by NTIA on November 21, 2025. Utilizing a $1.2 billion allocation from the federal government, WVDED will connect almost 74,000 broadband serviceable locations not already served by high-speed internet or with an enforceable funding commitment.
- WVDED published a BEAD Location Story Map on its website. This tool displays how WVDED identified eligible locations, deduplicated and cleaned this data, carried out the selection process, as well as the final results.

- WVDED submitted written comments to NTIA on February 18, 2026 concerning preferred uses of BEAD Non-deployment funds. It is estimated that West Virginia will have almost $550 million in Non-deployment funds after the 2025 Benefit of the Bargain round.
- Beginning March 26, 2026, WVDED has held a series of webinars, workshops, and one-on-one meetings with BEAD subgrantees. Topics covered include NEPA, EHP, monitoring and compliance, BABA, semi-annual reports, and other topics.
- Beginning June 2026, WVDED began successfully executing agreements with BEAD subgrantees. At the time of writing, five of the eight awardees have executed grant agreements and received NTPEs. Agreements with the remaining three awardees are being finalized.
- On July 16, 2026, WVDED held the first BEAD Permitting Roundtable meeting with state and federal agencies. This was a virtual workshop for BEAD subgrantees featuring presentations from the U.S. Fish and Wildlife Service, U.S. Forest Service, U.S. Army Corps of Engineers, U.S. National Park Service, the West Virginia Division of Highways, West Virginia Department of Environmental Protection, West Virginia Division of Natural Resources, and West Virginia State Historic Preservation Office. Presenters covered each agency's relevant permitting processes and resources.
- In collaboration with its partners and the WVPSC, WVDED is preparing a BEAD Pole Attachment Database in an effort to streamline and enhance the pole-attachment process. *See Section 3 for more information.*

1b. American Rescue Plan Act Investments To Date Programs

WVDED, in coordination with the WVBEC, continues to administer American Rescue Plan Act (ARPA) funded programs dedicated to expanding high-speed, reliable internet infrastructure to reach unserved locations in West Virginia. Enacted in 2021, ARPA consists of two funding sources: the $136 million Capital Projects Fund (CPF) and the $90 million State and Local Fiscal Recovery Fund (SLFRF) administered by the U.S. Department of the Treasury (*see map, next page*).

West Virginia Broadband Investment Plan

ARPA Funds Awarded to Date

$205.57 Million
- $124.6 Million CPF
- $80.9 Million SLFRF

Matching Funds $67.96 Million

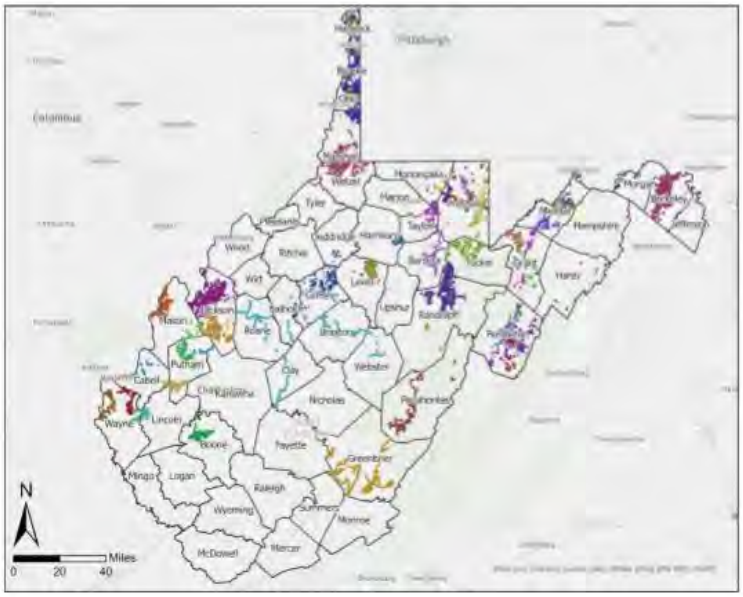
Total Investment $273.53 Million

Last Mile Projects: 47

Total Miles of New Plant: 4,133

42 Counties

42,496 Targeted Locations



Along with a $10 million allocation of state funding, West Virginia has a combined total of $236 million in ARPA funding to administer competitive grant opportunities for broadband development. Once complete, ARPA investments will deploy 4,137 miles of broadband infrastructure to 42,496 unserved locations. The current project status of the APRA CPF and SLFRF Projects is as follows:

Capital Projects Fund (CPF)

Program Information	Totals
Projects	23
Grant Funds	$80,902,816
Matching Funds	$28,205,579
Total Investment	$109,108,395
Targeted Locations	16,867
Miles of Plant	2,008

State and Local Fiscal Recovery Fund (SLFRF)

Program Information	Totals
Projects	24
Grant Funds	$124,671,069
Matching Funds	$39,751,643
Total Investment	$164,422,712
Targeted Locations	25,629
Miles of Plant	2,129

ARPA Projects by Phases: Completion, Construction, and Design

Projects Completed to Date

1. ARPA-CPF Armstrong Telecommunications, Wayne-Lincoln-East Lynn Extension
2. ARPA-SLFRF Citynet, Green Valley Line Extension
3. ARPA-SLFRF Citynet, Shavers Fork, Helvetia, Crestview Line Extension
4. ARPA-SLFRF Hardy Telecommunications, East Hardy Line Extension
5. ARPA-SLFRF Hardy Telecommunications, South Mill Creek Road Line Extension
6. ARPA-SLFRF Prodigi, North-Central Preston Extensions
7. ARPA-SLFRF Prodigi, West Preston-Valley District Extension
8. ARPA-SLFRF Shentel, Grant County North Fork
9. ARPA-CPF Spruce Knob, Pendleton County, Franklin, Milam
10. ARPA-SLFRF Frontier, Boone County, Turtle Creek
11. ARPA-SLFRF Frontier, West Mason
12. ARPA-SLFRF Comcast, Cabell, Kanawha, Morgan, Putnam Line Extension

Projects Currently in Construction

1. ARPA-CPF Armstrong Telecommunications, Putnam, Hurricane, Culloden, Scott Depot
2. ARPA-CPF Armstrong Telecommunications, Wayne, Cabell Fiber Extension
3. ARPA-CPF Armstrong Telecommunications, Wayne County Fiber Expansion
4. ARPA-SLFRF Citynet, Thornton, Gladesville & Morgantown South
5. ARPA-SLFRF Citynet, Slatyfork, Marlinton, Hillsboro, Valley Head
6. ARPA-SLFRF Citynet, Extension Calhoun, Doddridge, Gilmer and Lewis
7. ARPA-SLFRF Citynet, Marshall-Wetzel Fiber Expansion
8. ARPA-SLFRF Comcast, Brooke, Hancock, Marshall, Ohio Line Extension
9. ARPA-CPF Comcast, Northern Panhandle
10. ARPA-CPF Comcast Mineral, North
11. ARPA-CPF Comcast Mineral, South
12. ARPA-CPF Comcast Mineral, Keyser, New Creek, Burlington
13. ARPA-CPF Frontier, Ravenswood
14. ARPA-CPF Frontier, Ripley
15. ARPA-SLFRF Frontier, Berkeley Co.; Hedgesville, Gerrardstown, Martinsburg, Inwood

16. ARPA-CPF Frontier, Extension Mason, Putnam, Jackson (special authorization)
17. ARPA-CPF Greenbrier County Commission, Greenbrier County Broadband (Citynet)
18. ARPA-CPF Micrologic, Randolph County Fiber Deployment
19. ARPA-CPF Micrologic, Grant County MBPS-Maysville, New Creek, Cabins, Keyser
20. ARPA-SLFRF Micrologic Extension, Grant County
21. ARPA-SLFRF Prodigi, East Monongalia and East Preston Rural Broadband
22. ARPA-SLFRF Prodigi, Tucker County, Parsons, Hambleton, Aurora
23. ARPA-SLFRF Prodigi, Preston to Barbour Rural Expansion
24. ARPA-SLFRF Prodigi Extension, Preston County, Big Bear Lake
25. ARPA-CPF Roane EDA, Multi County Broadband (Citynet)
26. ARPA-SLFRF Shentel, Lewis County Broadband Project
27. ARPA-CPF Shentel, Grant County-Gormania, Bismarck, Mount Storm
28. ARPA-CPF Shentel, Lewis County, Jane Lew, Weston, Camden, Horner
29. ARPA-SLFRF Spruce Knob, Extension Pendleton County
30. ARPA-CPF Spruce Knob, Pendleton County, Franklin, Upper Tract
31. ARPA-CPF Spruce Knob, Pendleton County, Brandywine, Sugar Grove, Milam
32. ARPA-CPF Spruce Knob, Pendleton County, Brandywine
33. ARPA-CPF Spruce Knob, Pocahontas; Green Bank, Arbovale, Durbin
34. ARPA-CPF Spruce Knob, Pendleton County, Upper Tract
35. ARPA-CPF Mingo, East Pendleton Phase 1 Line Extension

All ARPA awards are available for review in the West Virginia Broadband Investment Plan Dashboard.

ARPA Lightning Round

In an effort to fully utilize all available ARPA CPF funding, the WVDED created the ARPA Lightning Round. WVDED intends to dedicate approximately $3.4 million in remaining CPF monies allocated to the State of West Virginia, plus funds that may be recaptured upon the completion of existing projects. LEAD Lightning program procedures are available on WVDED's website. Treasury approved the Lightning Round guidelines in July 2026. On July 15, 2026, WVDED announced the Line Extension Advancement and Development (LEAD) Lightning Round to continue the expansion of broadband throughout West Virginia. LEAD is one of four state grant programs through which WVDED disperses ARPA funds for broadband infrastructure projects.

The window for applications opened July 20, 2026, and will continue on a rolling basis until funds are exhausted. Applications received by 11:59 PM EDT on August 3, 2026, will be prioritized for funding. Due to the limited time remaining in the CPF program, participation is limited exclusively to prior CPF subgrantees.

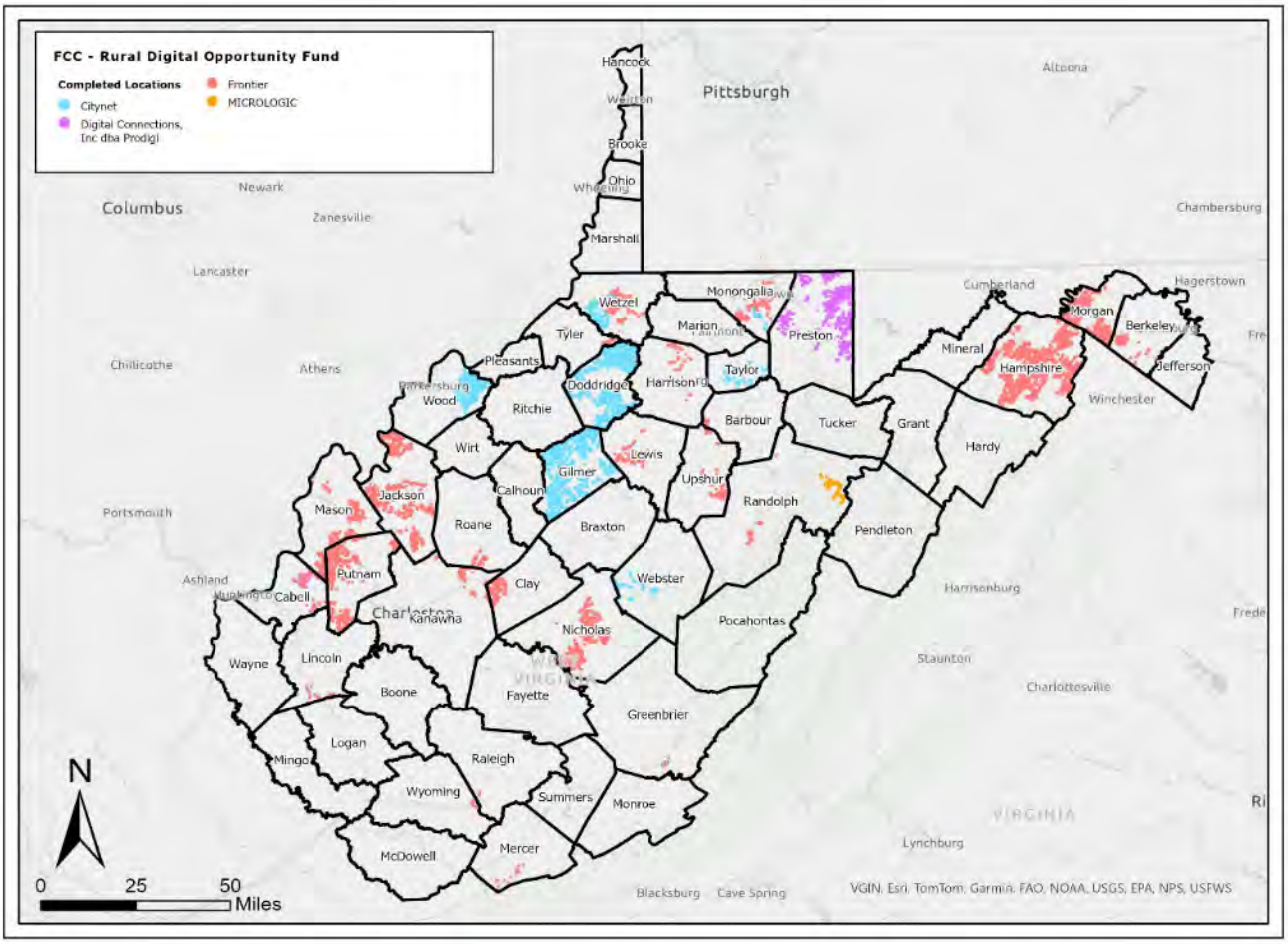
Applicants must submit proposals with all required information through the online Grant Application. Projects must be substantially complete no later than December 31, 2026.

1c. Rural Digital Opportunity Fund (RDOF)

Administered by the Federal Communications Commission (FCC) and funded by the Universal Service Fund (USF) High-Cost Program, the Rural Digital Opportunity Fund (RDOF) distributes funding using a competitive, reverse auction in which internet service providers compete for subsidy funding under a 10-year term, to

connect unserved and underserved locations in “High Cost” Census blocks (often rural areas where the cost to connect customers is higher than average).

All winning service providers for West Virginia bid and won in the auction’s Gigabit Performance Tier, specifying the use of “Optical Carrier – Fiber to the End-User” as the technology to satisfy deployment obligations. *See map.*



Deployment data is filed annually on March 1 for the previous calendar year. All five auction winners must fulfill deployment obligations to serve 40 percent of the total locations won in the state by the end of year three and an additional 20 percent of subsidized locations per year until 100 percent completion by the end of year six. According to USAC verified and published data through March 7, 2025, service providers reported progress in RDOF deployment since 2024. The report indicates that:

- Citynet met its 3-year service milestone, reporting 5,646 served locations (42 percent of subsidized locations).
- Prodigi met its 3-year service milestone nine months ahead of schedule, reporting an additional 701 locations in 2024.
- Frontier reported serving an additional 10,299 locations in 2024.
- Micrologic reported its first 264 locations in 2024.
- Gigabeam was last to secure RDOF certification in late 2022. Its three-year service milestone data is due in late summer of 2026.

1d. Rural Health Transformation Program (RHTP)

On September 15, 2025, the U.S. Centers for Medicare and Medicaid Services (CMS) announced the opening of the Rural Health Transformation Program (RHTP)--a five-year, $50 billion grant program to strengthen rural healthcare. A component of the One Big Beautiful Bill Act (OBBBA), the RHTP allocated funds to 50 states through a competitive application process.

On November 5, 2025, West Virginia successfully submitted its application to the RHTP. West Virginia's application, guided by Governor Morrisey's "Health to Prosperity" vision, focuses on seven initiatives. The first of these initiatives, the Connected Care Grid, includes activities to expand telehealth, remote monitoring, and mobile-care access points across the state.

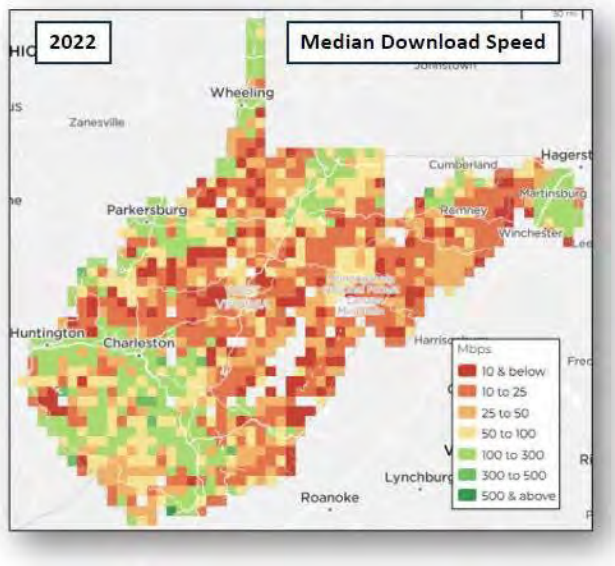
WVDED contributed to West Virginia's application by providing data on broadband access and adoption, telehealth providers, and telehealth resources. WVDED is committed to the successful execution of the RHTP and using broadband technology to enhance rural health outcomes across West Virginia.

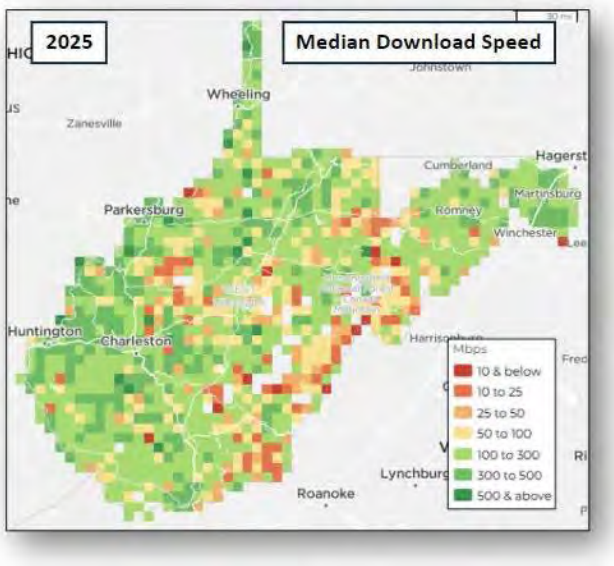
On December 29, 2025, CMS announced the first round of RHTP awards to states, totaling $50 billion. Awards ranged between $147 million and $281 million. West Virginia was awarded $199,476,099 in RHTP funds. WVDED is prepared to support the state's RHTP initiatives moving forward.

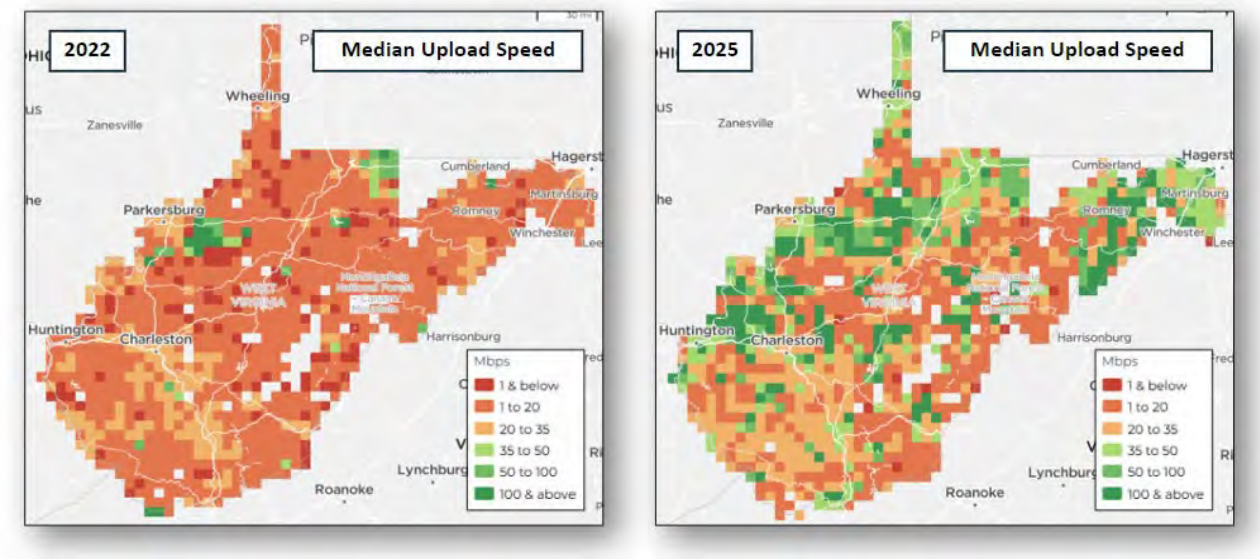
2. STATEWIDE MAPPING

Broadband Speed Improvements

According to Ookla® Speed Test data, West Virginia has seen a 140% increase in median *download* speeds across the entire state from 2022 to 2025. Similarly, *upload* speeds have increased 96% from 2022 to 2025. West Virginia has been a national leader in bringing broadband investment to its citizens through its emphasis on speed testing to measure network expansion and performance throughout the State (*see maps*).







3. STATE AND FEDERAL POLICY UPDATES IN EFFECT FOR 2026

3a. Pole Attachment Update

The WVDED and WVBEC continue to work with the West Virginia Public Service Commission (WVPSC) to help improve the pole attachments permitting process in West Virginia. The WVDED and WVBEC are parties to two key matters (Items 1 and 4 below) before the Commission. Recent decisions in these proceedings have been favorable toward broadband expansion.

1. Pole Attachment Task Force, CASE NO. 24-0703-T-E-CTV-GI.

The Commission issued an Order on June 27, 2025, which states as follows: The Commission creates the Pole Attachment Working Group; establishes an annual reporting requirement for pole owners; establishes requirements for the creation and management of a pole inspection database; authorizes the use of dielectric cable for the deployment of broadband consistent with the most recent National Electrical Safety Code (NESC) requirements; requires a rulemaking; and, makes other rulings to promote safe, efficient broadband deployment.

Pursuant to this Order, WVDED is charged with the development of a Pole Attachment Permitting Tracking System. WVDED has prepared a conceptual development plan and budget for this work. On November 24, the Commission issued an Order to clarify its October 15 Order. The November 24 Commission Order confirms that:

- Poles that are red-tagged, require replacement due to age, deterioration, safety violations, accident, or other similar cause must be replaced at the cost of the pole owners; and
- With respect to the allocation of pole replacement costs for the narrow universe of poles with preexisting violations that would lack capacity for a new attachment even if the preexisting violation is removed from the pole, the new attacher would bear the incremental cost difference between the new pole of the same height or circumference of the existing pole and a new taller or larger circumference pole required to accommodate its attachment, along with other make-ready costs necessary for the attachment to the pole. The remaining costs of the pole would be paid by the owner and ultimately shared by all beneficiaries, pursuant to the PSC's rules.

2. Comcast v. Appalachian Power-CASE NO. 25-0463-CTV-E-POLE

The Commission issued this Order on August 21, 2025, precluding Appalachian Power Company (APCo) from enforcing a company policy that shifts the cost of remedying pre-existing pole violations from the pole owner to the new attacher. The Commission determined that APCo's policy denies new attachers access to poles, delays the competition of make-ready work, and violates the prohibition against charging new attachers for remedying preexisting violations, all in contravention of the Commission's Pole Attachment Rules.

3. Citynet v. Monongahela Power Company and FirstEnergy Corporation, 25-0640-T-E-POLE

Citynet initiated this case in the Public Service Commission on July 22, 2025, to challenge Monongahela Power Company's (Mon Power) and FirstEnergy's make-ready invoices to Citynet under the Commission's Pole Attachment Rules. The parties are participating in discovery presently and filing witness testimony and exhibits with the Commission. The Commission likely will enter an order in this case in late 2025 or early 2026.

4. Verizon Acquisition of Frontier, CASE NO 24-0853-T-PC

Verizon and Frontier jointly filed a petition with the WVPSC for approval of the transfer of Frontier to Verizon on October 31, 2024. On June 13, the parties submitted a Joint Stipulation and Agreement for Settlement. The proposed Settlement Agreement outlines elements related to broadband. On October 24, 2025, the Commission of West Virginia approved the acquisition of Frontier Communications and its subsidiaries by Verizon Communications Inc. The Commission outlined a primary requirement for Verizon to allocate $60 million to an irrevocable escrow account to improve copper service for traditional telephone services. The $60 million is in addition to what Verizon originally proposed. Frontier, and its wholly owned subsidiary Citizens Telecommunications Co. of West Virginia, serve approximately 225,000 access lines in the state, according to the company's filing. Verizon promised in its filing to improve service, and reduce reaction time to complaints, while offering other services to West Virginia customers, and committed to hiring 25 full-time technicians and honoring all commitments for broadband grants.

4. ADDITIONAL RESOURCES

Broadband Clearinghouse

Through its emphasis on broadband data and mapping, WVDED tracks broadband investment throughout West Virginia. WVDED created the West Virginia Broadband Dashboard, which tracks and displays broadband availability and investment across West Virginia. Using the National Broadband Serviceable Location (BSL) Fabric, FCC data, and other project data, the West Virginia Broadband Dashboard allows users to:

- Search addresses to determine locations within a project area,
- Search addresses to determine providers by area,
- Filter by county, senate district, and house district, programs, and project awardees,
- View funding data by program, specific project data, and other metrics, such as address counts by project and provider.

On July 24, 2026, WVDED launched a major update of the West Virginia Broadband Dashboard. The updated dashboard features a new, streamlined interface and updated BSL Fabric data. The dashboard can be found at broadband.wv.gov

WEST VIRGINIA LEGISLATIVE AUDITOR'S OFFICE

Budget Division

1900 Kanawha Blvd. East,
Room W-314
Charleston, WV 25305-0610
(304) 347-4870

William Spencer, CPA
Director

August 3, 2026

Executive Summary WV Lottery, Unemployment Trust, General Revenue and State Road Fund

- West Virginia Lottery as of June 30, 2026
  Gross profit as of June 30, 2026, was $628.5 million. Gross profit as of June 30, 2025, was $603.4 million.

- West Virginia Unemployment Compensation Fund as of June 30, 2026.
  Total disbursements were $9.6 million lower than in fiscal year 2025. Overall ending trust fund balance was $19.6 million higher on June 30, 2026, than on June 30, 2025.

- General Revenue Fund as of July 31, 2026
  The general revenue collections ended the first month of fiscal year 2027 at 103% of the estimate for the year. Total collections were $11 million above the estimate for the fiscal year.

- State Road Fund as of July 31, 2026
  The road revenue collections ended the first month of fiscal year 2027 at 101% of the estimate for the year. Total collections were $9.1 million above the estimate for the fiscal year.

WEST VIRGINIA LEGISLATIVE AUDITOR'S OFFICE

Budget Division

1900 Kanawha Blvd. East,
Room W-314
Charleston, WV 25305-0610
(304) 347-4870

William Spencer, CPA
Director

MEMORANDUM

To: Honorable Chairmen and Members of the Joint Committee on Government and Finance

From: William Spencer, CPA
Director, Budget Division
Legislative Auditor's Office

Date: July 20, 2026

Re: Review of West Virginia Lottery Financial Information As of June 30, 2026

We performed an analysis of the Statement of Revenues, Expenses and Changes in Fund Net Position for June 30, 2026, from monthly unaudited financial reports furnished to our office by the West Virginia Lottery Commission. The results are as follows:

Lottery Revenues:

Gross lottery revenues are receipts from on-line games, instant games, table games and video lottery. These gross receipts totaled $1.3 billion for July-June of fiscal year 2026. Table games accounted for $32.8 million of this total. Historic Resort Hotel video lottery accounted for $3.8 million of total gross receipts. Gross lottery revenue has increased by $57.8 million, or 4.5%, when compared with July-June of fiscal year 2025. This number does not include commission and prize deductions. Gross profit (gross revenues minus commissions and prize costs) for July-June 2026 was $628.5 million; for July-June 2025, it was $603.4 million. Expressed as a percentage, gross profit is 4.2% higher for fiscal year 2026 than for fiscal year 2025.

Operating Transfers to the State of West Virginia:

A total of $582,899,000.00 has been accrued to the state of West Virginia for fiscal year 2025-2026. This is on an accrual basis and may not correspond to the actual cash transfers made during the same time period. Amount owed to the different accounts according to the Lottery Act are calculated monthly and accrued to the state; actual cash transfers are often made based upon actual cash flow needs of the day-to-day operation of the lottery.

A schedule of cash transfers follows:

State Lottery Fund

Bureau of Senior Services	$83,775,000.00
Community and Technical College	$4,999,000.00
Department of Education	$40,977,000.00
Library Commission	$11,516,000.00
Higher Education-Policy Commission	$7,571,000.00
Tourism	$7,118,000.00
General Revenue	$00.00
Department of Natural Resources	$3,943,000.00
Fire Protection Fund	$12,000,000.00
Emergency Medical Services Fund	$12,000,000.00
Division of Culture and History	$3,220,000.00
Economic Development Authority	$9,991,000.00
School Building Authority	$18,000,000.00
SUBTOTAL BUDGETARY TRANSFERS	**$215,110,000.00**

Excess Lottery Fund

Economic Development Fund	$2,030,000.00
Higher Education Improvement Fund	$15,000,000.00
Economic Development Authority	$4,392,000.00
General Purpose Fund	$65,000,000.00
Education Improvement Fund	$29,000,000.00
State Park Improvement Fund	$1,505,000.00
School Building Authority	$17,640,000.00
Refundable Credit	$10,000,000.00
WV Racing Commission	$2,800,000.00
WV Division of Human Services	$12,665,00000.00
Teacher's Retirement Savings	$00.00
Department of Education	$00.00
Division of Human Services	$101,350,000.00
WV Lottery Statutory Transfers	$60,271,000.00
General Revenue Fund	$00.00
Office of Technology	$00.00
Excess Lottery Surplus	$00.00
WV Infrastructure Council Fund	$46,000,000.00
Total State Excess Lottery Revenue Fund	**$367,653,000.00**

Total Budgetary Distributions:	$582,763,000.00
Veterans Instant Ticket Fund	$474,000.00
Pension Plan	$00.00
TOTAL TRANSFERS	**$583,237,000.00**

* CASH BASIS

Lottery continued

Total Accrued last FY 2025:	$142,469,000.00
Total Cash Distributions FY 2026:	$583,237,000.00
Applied to FY 2025:	$142,469,000.00
Applied to FY 2026:	$440,768,000.00
Accrued for FY 2026 as of June 30:	$582,899,000.00

P.O. BOX 2067
CHARLESTON, WV 25327

DAVID R. BRADLEY
ACTING DIRECTOR

PHONE: 304.558.0500
wvlottery.com

MEMORANDUM

TO: Joint Committee on Government and Finance

FROM: David R. Bradley, Acting Director

RE: Monthly Report on Lottery Operations
Month Ending June 30, 2026

DATE: July 20, 2026

This report of the Lottery operations is provided pursuant to the State Lottery Act.

Financial statements of the Lottery for the month ending June 30, 2026 are attached. Lottery revenue, which includes on-line, instant, video lottery sales, table games, and historic resort, sports wagering, and interactive gaming was $106,716,617 for the month of June.

Transfers of lottery revenue totaling $54,508,054 made for the month of June to the designated state agencies per Senate Bill 160, Veterans Instant Ticket Fund, Racetrack Video Lottery Act (§29-22A-10), and the Racetrack Table Games Act(§29-22C-27). The amount transferred to each agency is shown in Note 12 on pages 20 and 21 of the attached financial statements.

The number of traditional and limited retailers active as of June 30, 2026 was 1,499 and 1,165 respectively.

A listing of the names and amounts of prize winners has been provided to the Clerk of the Senate, the Clerk of the House and Legislative Services.

If any member of the Committee has questions concerning the Lottery, please call me. Also if any members of the Legislature wish to visit the Lottery offices, I would be pleased to show them our facilities and discuss the Lottery with them.

DRB
Attachment

pc: Honorable Patrick Morrisey, Governor
Eric Nelson, Cabinet Secretary – Department of Revenue
Larry Pack, Treasurer
Mark Hunt, Auditor
Members of the West Virginia Lottery Commission

WEST VIRGINIA LOTTERY

STATE OF WEST VIRGINIA

FINANCIAL STATEMENTS
-UNAUDITED-

June 30, 2026

WEST VIRGINIA LOTTERY

TABLE OF CONTENTS

Page

STATEMENT OF NET POSITION..... 3

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION..... 4

STATEMENTS OF CASH FLOWS 5

NOTES TO FINANCIAL STATEMENTS ..... 6 – 23

SCHEDULE OF NET REVENUES..... 24

WEST VIRGINIA LOTTERY
STATEMENT OF NET POSITION
(In Thousands)
-Unaudited-

ASSETS	June 30, 2026	June 30, 2025
Current Assets:		
Cash and cash equivalents	$ 186,240	$ 181,724
Accounts receivable	32,843	37,340
Inventory	1,650	1,209
Other assets	199	222
Total Current Assets	220,932	220,495
Capital assets	66,045	65,658
Less accumulated depreciation and amortization	(28,246)	(25,582)
Net Capital Assets	37,799	40,076
Net Pension Asset	3,496	883
Net OPEB Asset		2
Total Noncurrent Assets	41,295	40,961
Total Assets	$ 262,227	$ 261,456
Deferred outflows of resources	$ 1,921	$ 2,251
Total assets and deferred outflows	$ 264,148	$ 263,707
Current Liabilities:		
Accrued nonoperating distributions to the State of West Virginia	$ 142,131	$ 142,469
Estimated prize claims	26,276	22,031
Accounts payable	3,890	3,813
Other accrued liabilities	30,927	34,672
Total Current Liabilities	203,224	202,985
Deferred inflows	$ 1,848	1,182
Net Position:		
Net Investment in capital assets	37,799	40,076
Unrestricted	21,277	19,464
Total Net Position	59,076	59,540
Total net position, liabilities, and deferred inflows	$ 264,148	$ 263,707

The accompanying notes are an integral part of these financial statements.

WEST VIRGINIA LOTTERY
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2026
(In Thousands)
-Unaudited-

	CURRENT MONTH		YEAR TO DATE	
	FY 2026	FY 2025	FY 2026	FY 2025
Lottery revenues				
Draw Based Games	$ 6,044	$ 4,783	$ 85,226	$ 68,458
Scratch-Off Games	12,252	11,558	155,018	155,609
E instants	3,875	1,843	35,458	13,092
Racetrack video lottery	37,798	39,429	479,162	475,498
Limited video lottery	37,631	37,320	469,486	473,964
Table games	2,675	2,422	32,802	32,361
Historic resort	336	224	3,835	4,220
Sports Wagering	295	400	5,960	5,676
Interactive Wagering	5,811	4,087	65,874	46,159
	106,717	102,066	1,332,821	1,275,037
Less commissions				
Draw Based Games	380	322	5,458	4,660
Scratch-Off Games	857	809	10,851	10,892
Racetrack video lottery	17,912	18,518	249,950	245,183
Limited video lottery	18,439	18,287	230,048	232,242
Table games	1,171	1,029	14,345	13,770
Historic resort	180	69	1,878	2,021
	38,939	39,034	512,530	508,768
Less draw based games prizes	2,361	2,334	42,952	33,755
Less scratch-off games prizes	7,949	7,932	106,211	106,615
Less e instant prizes	3,044	1,451	27,841	10,303
Less ticket costs	378	158	2,183	1,793
Less vendor fees and costs	873	884	12,601	10,384
	14,605	12,759	191,788	162,850
Gross profit	53,173	50,273	628,503	603,419
Administrative expenses				
Advertising and promotions	437	269	6,892	7,213
Wages and related benefits	353	648	14,067	13,601
Telecommunications	57	276	677	974
Contractual and professional	2,214	1,107	14,130	14,208
Rental	17	23	201	221
Depreciation and amortization	222	465	2,664	2,038
Other administrative expenses	585	394	3,857	2,989
	3,885	3,182	42,488	41,244
Other Operating Income	669	583	11,908	11,581
Operating Income	49,957	47,674	597,923	573,756
Nonoperating income (expense)				
Investment income	507	625	6,482	9,800
Distributions to municipalities and counties	(738)	(731)	(9,202)	(9,290)
Distributions -capital reinvestment	(7,999)	(8,535)	(12,768)	(12,775)
Distributions to the State of West Virginia	(42,191)	(41,025)	(582,899)	(563,483)
	(50,421)	(49,666)	(598,387)	(575,748)
Net income	(464)	(1,992)	(464)	(1,992)
Net position, beginning of period	59,540	61,532	59,540	61,532
Net position, end of period	$ 59,076	$ 59,540	$ 59,076	$ 59,540

The accompanying notes are an integral part of these financial statements.

WEST VIRGINIA LOTTERY
STATEMENTS OF CASH FLOWS
FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2026
(In Thousands)
-Unaudited-

	2026	2025
Cash flows from operating activities:		
Cash received from customers and other sources	$ 1,349,226	$ 1,287,861
Cash payments for:		
Personnel costs	(10,403)	(12,907)
Suppliers	(32,205)	(28,484)
Other operating costs	(700,076)	(668,482)
Cash provided by operating activities	606,542	577,988
Cash flows from noncapital financing activities:		
Nonoperating distributions to the State of West Virginia	(583,237)	(611,029)
Distributions to municipalities and counties	(9,195)	(9,309)
Distributions to racetrack from racetrack cap. reinv. fund	(15,689)	(11,746)
Cash used in noncapital financing activities	(608,121)	(632,084)
Cash flows from capital and related financing acitivities:		
Purchases of capital assets	(387)	(1,743)
Cash flows from investing activities:		
Investment earnings received	6,482	9,800
Increase (decrease) in cash and cash equivalents	4,516	(46,039)
Cash and cash equivalents - beginning of period	181,724	227,763
Cash and cash equivalents - end of period	$ 186,240	$ 181,724
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	$ 597,923	$ 573,756
Adjustments to reconcile operating income to cash provided by operating activities:		
Depreciation and amortization	2,664	2,038
Pension Expense	(548)	440
OPEB Expense	112	(32)
OPEB Support	(95)	(7)
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	4,497	1,243
(Increase) decrease in inventory	(441)	121
(Increase) decrease in other assets	23	(9)
(Increase) decrease in deferred outflows	(997)	(1,026)
Increase (decrease) in estimated prize claims	4,245	2,738
Increase (decrease) in accounts payable	77	(1,291)
Increase (decrease) in other accrued liabilities	(918)	17
Cash provided by operating activities	$ 606,542	$ 577,988

The accompanying notes are an integral part of these financial statements.

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 1 - LEGISLATIVE ENACTMENT

The West Virginia Lottery (Lottery) was established by the State Lottery Act (Act) passed April 13, 1985, which created a special fund in the State Treasury designated as the "State Lottery Fund." The purpose of the Act was to establish and implement a state-operated lottery under the supervision of a state lottery commission (Commission) and a director. The Commission consisting of seven members and the Director are appointed by the Governor. Under the Act, the Commission has certain powers and the duty to establish rules for conducting games, to select the type and number of gaming systems or games and to enter into contracts and agreements, and to do all acts necessary or incidental to the performance of its duties and exercise of its power and duty to operate the Lottery in a highly efficient manner. The Act provides that a minimum annual average of 45% of the gross amount received from each lottery shall be allocated for prizes and also provides for certain limitations on expenses necessary for operation and administration of the Lottery. To the extent available, remaining net profits are to be distributed to the State of West Virginia. As the State is able to impose its will over the Lottery, the Lottery is considered a component unit of the State, and its financial statements are presented in the annual comprehensive financial report of the State as a blended proprietary fund component unit.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies of the Lottery is presented below.

BASIS OF PRESENTATION – The West Virginia Lottery is a component unit of the State of West Virginia and is accounted for as a proprietary fund special purpose government engaged in business type activities. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments," and with accounting principles generally accepted in the United States of America, the financial statements are prepared on the accrual basis of accounting which requires recognition of revenue when earned and expenses when incurred. As permitted by Governmental Accounting Standards Board (GASB) Statement No. 20, "*Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting,*" the Lottery has elected not to adopt Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989 unless the GASB specifically adopts such FASB statements or interpretations.

The Lottery is included in the State's basic financial statements as a proprietary fund and business type activity using the accrual basis of accounting. Because of the Lottery's presentation in these financial statements as a special purpose government engaged in business type activities, there may be differences in presentation of amounts reported in these financial statements and the basic financial statements of the State as a result of major fund determination.

USE OF ESTIMATES – The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and develop assumptions that affect the amounts reported in the financial statements and related notes to financial statements. Actual results could differ from management's estimates.

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

LOTTERY GAME OPERATIONS – The West Virginia Lottery derives its revenues from four basic types of lottery games: instant, on-line, video type games, and table games. The Lottery develops multiple game themes and prize structures to comply with its enabling legislation, including aggregate annual minimum prize provisions. All bonded retailers and agents comprised principally of grocery and convenience stores serve as the primary distribution channel for instant and on-line lottery sales to the general public.

The Lottery has contracted with a private vendor to manufacture, distribute, and provide data processing support for instant and on-line games. Under the terms of the agreements, the Lottery pays a percentage of gross revenues or gross profits for the processing and manufacture of the games.

Revenue from instant games is recognized when game tickets are sold to retailers, and the related prize expense is recorded based on the specific game prize structure. Instant ticket sales and related prizes do not include the value of free plays issued for the purpose of increasing the odds of winning a prize.

Sales of on-line lottery tickets are made by licensed agents to the public with the use of computerized terminals. On-line games include POWERBALL®, a multi-state "jackpot" game; Mega Millions®, a multi-state "jackpot" game; Cash25 "lotto" game; Daily 3 and 4 "numbers" games; and Travel, a daily "keno" game. Revenue is recognized when the agent sells the tickets to the public. Prize expense is recognized on the basis of actual drawing results.

Commissions are paid to instant game retailers and on-line agents at the rate of seven percent of gross sales. A portion of the commission not to exceed one and one quarter percent of gross sales may be paid from unclaimed prize moneys. The amount paid from unclaimed prize moneys is credited against prize costs. In addition, retailers and agents are paid limited bonus incentives that include prize shares on winning tickets they sell and a ticket cashing bonus on winning tickets they cash. On a weekly basis, retailers and agents must remit amounts due to the Lottery. Retailers may not be able to order additional instant tickets if payment has not been made for the previous billing period, while an agent's on-line terminal may be rendered inactive if payment is not received each week. No one retailer or agent accounts for a significant amount of the Lottery's sales or accounts receivable. Historically credit losses have been nominal and no allowance for doubtful accounts receivable is considered necessary.

Video lottery is a self-activated video version of lottery games which is operated by an authorized licensee. The board-operated games allow a player to place bets for the chance to be awarded credits which can either be redeemed for cash or be replayed as additional bets. The coin operated games allow a player to use coins, currency, or tokens to place bets for the chance to receive coin or token awards which may be redeemed for cash or used for replay in the coin operated games. The video lottery games' prize structures are designed to award prizes, or credits, at a stipulated rate of total bets played, and prize expense is netted against total video credits played. The Lottery recognizes as video lottery revenue "gross terminal income" equivalent to all wagers, net of related prizes. Amounts required by statute to be paid to the private and local government entities are reported as commissions. WV Lottery statutes have established specific requirements for video lottery and imposed certain restrictions limiting the licensing for operation of video lottery games to horse and dog racetracks in West Virginia (subject to local county elections permitting the same), limited licensed retailer areas restricted for adult amusement, and licensed historic resort hotels as defined by WV Code.

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The legislation further stipulates the distribution of revenues from video lottery games and requires any video lottery licensee to be responsible for acquiring the necessary equipment and bearing the risk associated with the costs of operating and marketing the games.

Table games are lotteries as each game involves consideration, the possibility of a prize, and their outcome is determined predominantly by chance, which the common law of West Virginia has long held are the three essential elements of a lottery. Table games are the exclusive intangible intellectual property of the state of West Virginia. Table games legislation has established specific requirements for table games and imposed certain restrictions limiting the licensing for operation of table games to horse and dog racetracks in West Virginia (subject to local county elections permitting the same), and licensed historic resort hotels as defined by WV Code. Each licensee as an agent of the Lottery Commission to operate West Virginia table games shall have written rules of play for each table game it operates which must be approved by the Commission. All wagers and pay-offs of winning wagers shall be made according to those rules of play. For the privilege of holding a table games license, there is levied a privilege tax of thirty-five percent of each licensee's adjusted gross receipts for the operation of West Virginia Lottery table games. Amounts required by statute to be paid to private and local government entities are reported as commissions. The legislation further stipulates the distribution of revenues from West Virginia table games and requires any licensee to be responsible for acquiring the necessary equipment and bearing the risk associated with the costs of operating and marketing the games.

CASH AND CASH EQUIVALENTS – Cash and cash equivalents primarily consist of interest-earning deposits in an external investment pool maintained by the West Virginia Board of Treasury Investments (BTI). The BTI pool is a 2a-7 like pool carried at amortized cost which approximates fair value of the underlying securities.

INVENTORY – Inventory consists of instant game tickets available for sale to approved Lottery retailers and is carried at cost as determined by the specific identification method.

OTHER ASSETS – Other assets consist of deposits restricted for payment of certain Multi-State Lottery Association activities and prepaid expenses.

CAPITAL ASSETS – The Lottery has adopted a policy of capitalizing assets with individual amounts exceeding $25,000. These assets include leasehold improvements and purchased equipment, comprised principally of technology property, office furnishings and equipment necessary to administer lottery games, are carried at cost. Depreciation is computed by the straight-line method using three to ten year lives.

ADVERTISING AND PROMOTIONS – The Lottery expenses the costs of advertising and promotions as they are incurred.

COMPENSATED ABSENCES – The Lottery has accrued $949,857 and $893,184 at June 30, 2026 and 2025, respectively, for estimated obligations that may arise in connection with compensated absences for vacation at the current rate of employee pay. Employees fully vest in all earned but unused vacation. To the extent that accumulated sick leave is expected to be converted to benefits on termination or retirement, the Lottery participates in another postemployment benefits plan.

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

NET POSITION – Net position is presented as restricted, unrestricted and net investment in capital assets which represent the net book value of all property and equipment of the Lottery. When an expense is incurred for purposes for which both restricted and unrestricted net position are available, restricted resources are applied first.

OPERATING REVENUES AND EXPENSES – Operating revenues and expenses for proprietary funds such as the Lottery are revenues and expenses that result from providing services and producing and delivering goods and/or services. Operating revenues for the Lottery are derived from providing various types of lottery games. Operating expenses include commissions, prize costs, other direct costs of providing lottery games, and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 3 - CASH AND CASH EQUIVALENTS

At June 30, 2026 the carrying amounts of deposits (overdraft) with financial institutions were $2.4 million with a bank balance (overdraft) of $2.4 million. Of this balance $250 thousand was covered by federal depository insurance with the remaining balance collateralized with securities held by the State of West Virginia's agent in the State's name.

A summary of the amount on deposit with the West Virginia Board of Treasury Investments (BTI) is as follows (in thousands):

	June 30, 2026	June 30, 2025
Deposits with financial institutions	$ 2,370	$ 1,427
Cash on hand at the Treasurer's Office	6,157	5,532
Investments with BTI reported as cash equivalents	177,713	174,764
	$ 186,240	$ 181,723

The deposits with the BTI are part of the State of West Virginia's consolidated investment cash liquidity pool. Investment income is pro-rated to the Lottery at rates specified by the BTI based on the balance of the deposits maintained in relation to the total deposits of all state agencies participating in the pool. Such funds are available to the Lottery with overnight notice.

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 4 – CAPITAL ASSETS

A summary of capital asset activity for the month ended June 30, 2026, is as follows (in thousands):

Capital Assets:

	Historical Cost At June 30, 2025	Additions	Deletions	Historical Cost At June 30, 2026
Construction in Progress	212	387	-	599
Buildings	48,243	-	-	48,243
Land	1,681	-	-	1,681
Equipment	15,522	-	-	15,522
	$ 65,658	$ 387	$ -	$ 66,045

Accumulated Depreciation:

	Historical Cost At June 30, 2025	Additions	Deletions	Historical Cost At June 30, 2026
Buildings	$ 15,093	$ 1,229	$ -	$ 16,322
Equipment	10,489	1,435	-	11,924
	$ 25,582	$ 2,664	$ -	$ 28,246

NOTE 5 - PARTICIPATION IN THE MULTI-STATE LOTTERY

The Lottery is a member of the Multi-State Lottery (MUSL), which operates the semi-weekly POWERBALL® jackpot lotto game, the LOTTO AMERICA® game, and the MEGA MILLIONS® jackpot game on behalf of participating state lotteries. MUSL is currently comprised of 33 member state lotteries, including the District of Columbia and the United States Virgin Islands. MUSL is managed by a Board of Directors, which is comprised of the lottery directors or their designee from each of the party states. The Board of Directors' responsibilities to administer the Multi-State Lottery Powerball, Lotto America, and Mega Millions games are performed by advisory committees or panels staffed by officers and independent contractors appointed by the board. These officers and consultants serve at the pleasure of the board and the board prescribes their powers, duties and qualifications. The Executive Committee carries out the budgeting and financing of MUSL, while the board contracts the annual independent audit. A copy of the audit may be obtained by writing to the Multi-State Lottery Association, 1701-48th Street, Suite 210, West Des Moines, Iowa 50266-6723.

Each MUSL member sells game tickets through its agents and makes weekly wire transfers to the MUSL in an amount equivalent to the total prize pool less the amount of prizes won in each state. Lesser prizes are paid directly to the winners by each member lottery. The prize pool for POWERBALL®, LOTTO AMERICA®, and MEGA MILLIONS® is 50% of each drawing period's sales, with minimum jackpot levels. The Lottery's revenues and expenses from MUSL games participation for the month ended June 30, 2026, and fiscal year-to-date is as follows:

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 5 - PARTICIPATION IN THE MULTI-STATE LOTTERY (continued)

Revenues	Month	Y-T-D
Powerball	$ 1,924,942	$ 40,322,383
Lotto America	606,989	6,482,508
Millionaire for Life	463,235	2,107,845
Mega Millions	1,209,255	14,180,190
Total	$ 4,204,421	$ 63,092,926

Expenses (Prizes)	Month	Y-T-D
Powerball	$ 966,321	$ 20,242,092
Lotto America	303,495	3,241,334
Millionaire for Life	254,779	1,159,326
Mega Millions	604,628	7,144,209
Total	$ 2,129,223	$ 31,786,961

MUSL places a percentage of game sales from each game in separate prize reserve funds that serve as a contingency reserve to protect the respective MUSL Product Groups from unforeseen prize liabilities. These funds can only be used at the discretion of the respective MUSL Product Group. Once the prize reserve funds exceed the designated limit, the excess becomes part of that particular prize pool. Prize reserve fund monies are refundable to MUSL Product Group members if the MUSL disbands or, after one year, if a member leaves the MUSL. The applicable sales percentage contribution as well as the reserve fund limit for the MUSL games are as follows:

	PowerBall	Lotto America	Mega Millions
Required Contribution (% of sales)	2%	3%	1%
Reserve Fund Cap	$132,000,000	$12,000,000	$110,000,000

At June 30, 2026, the Lotteries share of the prize reserve fund balances were as follows:

Game	Total Prize Reserve	Lottery Share
Powerball	$ 108,373,874	$ 967,493
Lotto America	11,736,402	934,081
Millionaire for Life	24,251,070	543,920
Mega Millions	93,490,417	676,035
Total	$ 237,851,763	$ 3,121,529

Lottery prize reserves held by the MUSL are invested according to a Trust agreement the Lottery has with MUSL outlining investment policies. The policies restrict investments to direct obligations of the United States Government, perfected repurchase agreements, and obligations issued or guaranteed as to payment of

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 5 - PARTICIPATION IN THE MULTI-STATE LOTTERY (continued)

principal and interest by agencies or instrumentalities of the United States Government, and mutual funds of approved investments. The average portfolio maturity is never more than one year, except that up to one third of the portfolio may have an average maturity of up to two years. The maximum maturity for any one security does not exceed five years.

The interest earned on prize reserve fund monies is used to pay MUSL operating expenses and any amounts over and above that are credited to an unreserved fund. The Lottery records this as interest when earned. This fund had a balance of $48,703,633 on June 30, 2026, of which the Lottery's share was $198,540.

NOTE 6 - RACETRACK VIDEO LOTTERY

The Racetrack Video Lottery legislation stipulates the distribution of racetrack video lottery revenues. This legislation has been amended since inception to restate revenue distribution based on revenue benchmarks and has been amended again by HB 101 as passed during the first extraordinary session of 2014. For a complete summary of the impacts of HB 101, see Note 11 titled "Summary Impact of Recent Legislation." Initially, four percent (4%) of gross terminal revenue is allocated for lottery administrative costs. Sixty-six percent (66%) of net terminal revenue (gross less 4%) is allocated in lieu of commissions to: the racetracks (46.5%); other private entities associated with the racing industry (9.5%); and the local county and municipal governments (2%). The remaining revenues (42%) of net terminal revenue is allocated for distribution to State as specified in the Racetrack Video Lottery Act or subsequent State budget, as described in the Note 11 titled "Nonoperating Distributions to the State of West Virginia."

The first benchmark occurs when the current year net terminal revenue meets the fiscal year 1999 net terminal revenue. The counties and incorporated municipalities split 50/50 the two percent (2%) net terminal revenue.

The second benchmark occurs when the current year gross terminal revenue meets the fiscal year 2001 gross terminal revenue. The four percent (4%) is no longer allocated for lottery administrative costs; instead the State receives this for distribution as specified by legislation or the State budget.

The final benchmark occurs when the current year net terminal revenue meets the fiscal year 2001 net terminal revenue. At this point a 10% surcharge is applied to net terminal revenue, with 58% of the surcharge allocated for distribution to the State as specified by legislation or the State budget, and 42% of the surcharge allocated to separate capital reinvestment funds for each licensed racetrack.

After deduction of the surcharge, 49% of net terminal revenue is allocated in lieu of commissions to: the racetracks (42%); other private entities associated with the racing industry (6%); and the local county and incorporated municipality governments (2%).

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 6 - RACETRACK VIDEO LOTTERY (continued)

The remaining net terminal revenue (50%) is allocated for distribution to the State as specified in the Racetrack Video Lottery Act or subsequent State budget, as described in Note 12.

Amounts from the capital reinvestment fund may be distributed to each racetrack if qualifying expenditures are made within the statutory timeframe; otherwise, amounts accumulated in the fund revert to the state excess lottery revenue fund.

A summary of racetrack video lottery revenues for the month ended June 30, 2026, and fiscal year-to-date follows (in thousands):

	Current Month		Year-to-Date	
	2026	2025	**2026**	2025
Total credits played	**$ 473,282**	$ 484,989	**$ 5,867,497**	$ 5,739,737
Credits (prizes) won	**(426,827)**	(437,012)	**(5,285,991)**	(5,169,055)
Promotional credits played	**(8,657)**	(8,548)	**(102,344)**	(95,184)
Gross terminal income	**37,798**	39,429	**479,162**	475,498
Administrative costs	**(506)**	(551)	**(13,575)**	(13,625)
Net Terminal Income	**37,292**	38,878	**465,587**	461,873
Less distribution to agents	**(17,912)**	(18,518)	**(249,950)**	(245,183)
Racetrack video lottery revenues	**$ 19,380**	$ 20,360	**$ 215,637**	$ 216,690

A summary of video lottery revenues paid or accrued for certain state funds to conform to the legislation as follows (in thousands):

	Current Month	Year-to-Date
State Lottery Fund	**$ 3,654**	**$ 99,343**
State Excess Lottery Revenue Fund	**14,815**	**111,423**
Capital Reinvestment Fund	**911**	**4,871**
Total nonoperating distributions	**$ 19,380**	**$ 215,637**

NOTE 7 - LIMITED VIDEO LOTTERY

Limited video lottery legislation passed in 2001 has established specific requirements imposing certain restrictions limiting the licensing for the operation of limited video lottery games to 9,000 terminals placed in licensed retailers. These licensed retailers must hold a qualifying permit for the sale and consumption on premises of alcohol or non-intoxicating beer. The Lottery has been charged with the administration, monitoring and regulation of these machines. The legislation further stipulates the distribution of revenues from the limited video lottery games and requires any licensees to comply with all related rules and regulations of the Lottery in order to continue its retailer status. The Limited Video Lottery legislation

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 7 - LIMITED VIDEO LOTTERY (continued)

stipulates that 2% of gross terminal income be deposited into the state lottery fund for administrative costs. Then, the state share percentage of gross profit is to be transferred to the State Excess Lottery Revenue Fund. This percentage is 50 percent. Two percent is distributed to counties and incorporated municipalities in the manner prescribed by the statute. The remaining amount of gross profit is paid to retailers and/or operators as prescribed in the Act and is recorded as limited video lottery commissions in the financial statements. Municipal and county distributions are accounted for as nonoperating expenses.

A summary of limited video lottery revenues for the month ended June 30, 2026 and fiscal year-to-date follows (in thousands):

	Current Month		Year-to-Date	
	2026	2025	**2026**	2025
Total credits played	**$ 504,701**	$ 505,813	**$ 6,264,193**	$ 6,339,553
Credits (prizes) won	**(467,070)**	(468,493)	**(5,794,707)**	(5,865,589)
Gross terminal income	**$ 37,631**	$ 37,320	**$ 469,486**	$ 473,964
Administrative costs	**(753)**	(746)	**(9,390)**	(9,479)
Gross Profit	**36,878**	36,574	**460,096**	464,485
Commissions	**(18,439)**	(18,287)	**(230,048)**	(232,242)
Municipalities and Counties	**(738)**	(731)	**(9,202)**	(9,290)
Limited video lottery revenues	**$ 17,701**	$ 17,556	**$ 220,846**	$ 222,953

NOTE 8 – TABLE GAMES

Table Games legislation passed in 2007 per House Bill 2718. Table games include blackjack, roulette, craps, and various types of poker. Each racetrack licensee is subject to a privilege tax of thirty five percent (35%) of adjusted gross receipts which will be deposited weekly into the Racetrack Table Games Fund.

From the gross amounts deposited into the Racetrack Table Games Fund, the Commission, on a monthly basis shall:

Retain 3% of the adjusted gross receipts for administrative expenses of which at least $100,000 and not more than $500,000 annually will be transferred to the Compulsive Gambling Treatment Fund. Transfer two percent of the adjusted gross receipts from each licensed racetrack to the county commissions of the counties where racetracks with West Virginia Lottery table games are located. Transfer three percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities within counties where racetracks with West Virginia Lottery table games are located as prescribed by statute. And transfer one-half of one percent of the adjusted gross receipts to the governing bodies of municipalities in which a racetrack table games licensee is located to be divided equally among the municipalities. The commission will distribute the remaining amounts, hereinafter referred to as the net amounts in the Racetrack Table Games Funds as follows:

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 8 – TABLE GAMES (continued)

1) Transfer four percent into a special fund to be established by the Racing Commission to be used for payment into the pension plan for all employees of each licensed racing association;
2) Transfer ten percent, to be divided and paid in equal shares, to each county commission in the state where table games are not located;
3) Transfer ten percent, to be divided and paid in equal shares, to the governing bodies of each municipality in the state where table games are not located; and
4) Transfer seventy-six percent to the State Excess Lottery Revenue Fund.

The cash transferred to the State Excess Lottery Revenue Fund in the current month is included in Note 12-Nonoperating Distributions to the State of West Virginia. The table games adjusted gross receipts for the month and year ended June 30, 2026, were $7,642,949 and $93,720,124, respectively. The following table shows the month and year totals of the privilege tax and the accrued distributions (in thousands) to be transferred in the subsequent month:

	Current Month		Year-to-Date	
	2026	2025	**2026**	2025
Table Games Privilege Tax	**$ 2,675**	$ 2,422	**$ 32,802**	$ 32,361
Interest on Table Games Fund	**11**	14	**153**	242
Administrative costs	**(229)**	(208)	**(2,812)**	(2,774)
Total Available for Distribution	**2,457**	2,228	**30,143**	29,829
Less Distributions:				
Racetrack Purse Funds	**191**	156	**2,336**	2,080
Thoroughbred & Greyhound Development Funds	**153**	125	**1,869**	1,664
Racing Association Pension Plan	**68**	61	**831**	823
Municipalities/ Counties	**759**	687	**9,309**	9,203
Total Distributions	**1,171**	1,029	**14,345**	13,770
Excess Lottery Fund	**$ 1,286**	$ 1,199	**$ 15,798**	$ 16,059

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 9 – HISTORIC RESORT HOTEL

In 2009, the Legislature passed Senate Bill 575 which permits video lottery and table games at a licensed historic resort hotel which is defined as "a resort hotel registered with the United States Department of the Interior as a national historic landmark in its National Registry of Historic Places having not fewer than five hundred guest rooms under common ownership and having substantial recreational guest amenities in addition to the gaming facility."

Historic Resort Video Lottery

According to Senate Bill 575, thirty-six percent (36%) of gross terminal income is allocated to Historic Resort 200Hotel Fund and seventeen percent (17%) of gross terminal income is allocated to the Human Resource Benefit

Fund. The remaining forty-seven percent (47%) of gross terminal income is then subject to a ten percent (10%) surcharge which is allocated to separate capital reinvestment funds for each licensed historic resort hotel. The remaining forty-two and three-tenths percent (42.3%) of gross terminal income is retained by the historic resort hotel.

A summary of historic resort hotel video lottery revenues for the month ended June 30, 2026, and fiscal year-to-date follows (in thousands):

	Current Month		Year-to-Date	
	2026	2025	**2026**	2025
Total credits played	**$ 2,629**	$ 3,179	**$ 40,524**	$ 46,433
Credits (prizes) won	**(2,278)**	(3,072)	**(37,158)**	(43,023)
Promotional credits played	**(100)**	(71)	**(970)**	(896)
Gross terminal income	**251**	36	**2,396**	2,514
Capital reinvestment	**(12)**	(2)	**(113)**	(118)
Excess Lottery Fund	**(2)**	-	**(22)**	(23)
Administrative costs	**(14)**	(2)	**(129)**	(136)
Hotel commissions	**(107)**	(15)	**(1,013)**	(1,064)
Net terminal income	**116**	17	**1,119**	1,173
Historic Resort Hotel Fund	**73**	11	**712**	746
Human Resource Benefit Fund	**43**	6	**407**	427

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 9 – HISTORIC RESORT HOTEL (continued)

Historic Resort Table Games

Each historic resort hotel licensee is subject to a privilege tax of thirty-five percent (35%) of adjusted gross receipts, of which thirty percent (30%) is deposited directly into the Historic Resort Hotel Fund and five percent (5%) is deposited directly into the Human Resource Benefit Fund. The historic resort hotel table games adjusted gross receipts for the month and year ended June 30, 2026, were $244,170 and $4,110,043 respectively.

The following table shows the month and fiscal year -to- date totals of the privilege tax and the accrued distributions (in thousands) to be transferred in the subsequent month:

	2026	2025	**2026**	2025
Table games privilege tax	**$ 85**	$ 188	**$ 1,439**	$ 1,706
Administrative Costs	**(11)**	(24)	**(185)**	(219)
Total Available for Distribution	**74**	164	**1,254**	1,487
Historic Resort Hotel Fund	**62**	137	**1,048**	1,243
Human Resource Benefit Fund	**12**	27	**206**	244

Historic Resort Hotel Fund

Of the monies deposited into the Historic Resort Hotel Fund, fifteen percent (15%) is allocated for lottery administrative costs. The remaining Historic Resort Hotel Fund net income (gross deposits less 15%) is distributed as follows:

1) Eighty-six percent (86%) is paid to the State Excess Lottery Revenue Fund;
2) Four percent (4%) is paid to the county where the gaming facility is located;
3) Two and one-half percent (2.5%) is paid to the municipality where the gaming facility is located as prescribed by statute;
4) Two and one-half percent (2.5%) is divided and paid in equal shares to the remaining municipalities in the county where the gaming facility is located;
5) Two and one-half percent (2.5%) is divided and paid in equal shares, to each county commission in the state where the gaming facility is not located;
6) Two and one-half percent (2.5%) is divided and paid in equal shares
7) , to each municipality in the state not already receiving a distribution as described in item five (5) or item six (6) above.

A summary of Historic Resort Hotel Fund revenues and related distributions is as follows (in thousands):

	Current Month	Year-to-Date
Historic Resort Hotel Video Lottery	$ 73	$ 712
Historic Resort Table Games	62	1,048
Interest on Historic Resort Hotel Fund	3	36
Historic Resort Hotel Fund Net Income	138	1,796
Municipalities/ Counties	18	252
Excess Lottery Fund	120	1,544
Total Distributions	$ 138	$ 1,796

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 10– SPORTS WAGERING

Sports Wagering legislation passed in 2018 per Senate Bill 415. Each racetrack and historic resort hotel licensee is subject to a privilege tax of ten percent (10%) of adjusted gross wagering receipts which will be deposited weekly into the Sports Wagering Fund.

From the privilege tax deposited into the Sports Wagering Fund, the Commission, on a monthly basis shall:Retain 15% for administrative expenses of which any surplus in excess of $250,000 shall be reported to the Joint Committee on Government and Finance and remitted to the State Treasurer.

After the reduction for administrative expenses, the net profit shall be deposited into the State Lottery Fund until a total of $15 million is deposited. The remainder of net profit shall be deposited into the Public Employees Insurance Agency Financial Stability Fund.

The Sports Wagering adjusted gross wagering receipts for the month and year-to-date periods ended June 30, 2026, were $2,951,361 and $59,598,863, respectively. The following table shows the month and year-to-date totals of the privilege tax and the accrued distributions (in thousands) to be transferred in the subsequent month:

	Current Month		Year-to-Date	
	2026	2025	**2026**	2025
Sports Wagering Privilege Tax	**$ 295**	$ 400	**$ 5,960**	$ 5,676
Interest on Sports Waging Fund	**6**	8	**58**	86
Administrative Costs	**(44)**	(60)	**(894)**	(851)
Total Available for Distribution	**257**	348	**5,124**	4,911

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 11– INTERACTIVE WAGERING

Interactive Wagering legislation passed in 2019 per House Bill 2934. Each racetrack and historic resort hotel licensee is subject to a privilege tax of fifteen percent (15%) of adjusted gross interactive gaming receipts which will be deposited weekly into the Interactive Wagering Fund.

From the privilege tax deposited into the Interactive Wagering Fund, the Commission, on a monthly basis shall:

Retain 15% for administrative expenses of which any surplus in excess of $250,000 shall be reported to the Joint Committee on Government and Finance and remitted to the State Treasurer.

In each fiscal year, the Lottery Commission shall deposit one-quarter of a percent of the net profit into each of the four special funds established by the Racing Commission, pursuant to §29-22A-10 and §29-22C-27 to be used for payment into the pension plan for the employees of the licensed racing associations in this state.

After the reduction for administrative expenses and the pension plans for the racing associations, the net profit shall be deposited into the State Lottery Fund.

The Interactive Wagering adjusted gross interactive gaming receipts for the month and year-to-date periods ended June 30, 2026, were $38,741,904 and $439,159,670 respectively. The following table shows the month and year-to-date totals of the privilege tax and the accrued distributions (in thousands) to be transferred in the subsequent month:

	Current Month		Year-to-Date	
	2026	2025	**2026**	2025
Interactive Wagering Privilege Tax	**$ 5,811**	$ 4,087	**$ 65,874**	$ 46,159
Interest on Interactive Wagering Fund	**48**	40	**601**	570
Administrative Costs	**(872)**	(613)	**(9,881)**	(6,924)
Total Available for Distribution	**4,987**	**3,514**	**56,594**	**39,805**

A summary of Interactive Gaming Fund related distributions is as follows (in thousands):

	Current Month	Year-to-Date
Pensions	50	566
Lottery Fund	4,937	56,028
Total Distributions	$ 4,987	$ 56,594

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 12- NONOPERATING DISTRIBUTIONS TO THE STATE OF WEST VIRGINIA

The Lottery periodically distributes surplus funds, exclusive of amounts incurred and derived from limited video lottery and a portion of racetrack video lottery funds, to the State of West Virginia in accordance with the legislation. For the year ending June 30, 2026 the State Legislature budgeted $157,382,400 of estimated profits of the Lottery for distributions to designated special revenue accounts of the State of West Virginia. With regard to the State Lottery Fund, legislation stipulates that debt service payments be given a priority over all other transfers in instances where estimated profits are not sufficient to provide for payment of all appropriated distributions. Debt service payments of $1,800,000, $1,000,000, and $500,000 per month for the first ten months of each fiscal year currently have such priority. Transfers made pursuant to the State Excess Lottery Revenue Fund have similar requirements; currently payments are $4,453,098 per month for the first ten months of each fiscal year. In addition, Legislation provides that, if in any month, there is a shortage of funds in the State Excess Lottery Revenue Fund to make debt service payments, the necessary amount shall be transferred from the State Lottery Fund to cover such shortfall, after the State Lottery Fund debt service payments have been made. Repayments to the State Lottery Fund are required to be made in subsequent months as funds become available. For the month ended June 30, 2026, the Lottery has accrued additional distributions of $142,131,487. The Lottery is a non-appropriated state agency and therefore does not have a legally adopted annual budget.

A summary of the cash distributions made to certain state agencies to conform to the legislation follows (in thousands):

BUDGETARY DISTRIBUTIONS	June 30, 2026	Year-to-Date
State Lottery Fund:		
Community and Technical College	$	$ 4,999
Bureau of Senior Services		83,775
Department of Education		40,977
Library Commission		11,516
Higher Education-Policy Commission		7,571
Tourism		7,118
General Revenue		
Natural Resources		3,943
Emergency Medical Services Fund	12,000	12,000
Fire Protection Fund		12,000
Division of Culture & History		3,220
Economic Development Authority		9,991
School Building Authority		18,000
Total State Lottery Fund	$ 12,000	$ 215,110

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

State Excess Lottery Revenue Fund:		
Economic Development Fund	$	$ 2,030
Higher Education Improvement Fund		15,000
Economic Development Authority		4,392
General Purpose Account		65,000
Higher Education Improvement Fund		29,000
State Park Improvement Fund		1,505
School Building Authority		17,640
Refundable Credit		10,000
WV Racing Commission		2,800
Board of Education		12,665
Division of Human Services	42,469	101,350
WV Lottery Statutory Transfers		60,271
General Revenue Fund		
West Va. Infrastructure Council		46,000
Total State Excess Lottery Revenue Fund	$ 42,469	$ 367,653
Total Budgetary distributions:	$ 54,469	$ 582,763
Veterans Instant Ticket Fund	$ 40	$ 474
Total nonoperating distributions to the State of West Virginia (cash basis)	$ 54,509	$ 583,237
Accrued nonoperating distributions, beginning	(154,449)	(142,469)
Accrued nonoperating distributions, end	142,131	142,131
	$ 42,191	$ 582,899

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 13 – LEASES

The Lottery leases, under a cancelable operating lease, its office and warehouse facilities. The Lottery also leases various office equipment under agreements considered to be cancellable operating leases. Rental expense for the fiscal year-to-date ended June 30, 2026 and June 30, 2025 approximated $200,982 and $220,784 respectively.

The Lottery leases office space under the terms of a non-cancellable operating lease to various tenants. Rental revenues for the fiscal year-to-date ended June 30, 2026 and June 30, 2025 approximated $1,100,957 and $1,118,613 respectively.

NOTE 14 – COMMITMENTS

For the years ended June 30, 2026 and June 30, 2025 the Lottery Commission has not designated any unexpended administrative funds for the acquisition of capital assets. As of June 30, 2026 and 2025, $3,626,999 and $4,783,397, respectively, are included in unrestricted net position and net investment in capital assets for this purpose.

NOTE 15 - RETIREMENT BENEFITS

All full-time Lottery employees are eligible to participate in the State of West Virginia Public Employees' Retirement System (PERS), a cost-sharing multiple-employer defined benefit public employee retirement system. The PERS is one of several plans administered by the West Virginia Consolidated Public Retirement (CPRB) under the direction of its Board of Trustees, which consists of the Governor, State Auditor, State Treasurer, Secretary of the Department of Administration, and nine members appointed by the Governor. CPRB prepares separately issued financial statements covering all retirement systems it administers, which can be obtained from Consolidated Public Retirement Board, 4101 MacCorkle Ave. S.E., Charleston, West Virginia 25304-1636.

Employees who retire at or after age sixty with five or more years of contributory service or who retire at or after age fifty-five and have completed twenty-five years of credited service with age and credited service equal to eighty or greater are eligible for retirement benefits as established by State statute. Retirement benefits are payable monthly for life, in the form of a straight-line annuity equal to two percent of the employee's average annual salary from the highest 36 consecutive months within the last 10 years of employment, multiplied by the number of years of the employee's credited service at the time of retirement.

Covered employees hired prior to July 1, 2015 are required to contribute 4.5% of their salary to the PERS. Covered employees hired on or after July 1, 2015 will contribute 6.0% of their salary to the PERS Tier II. The Lottery is required to contribute 10% of covered employees' salaries to the PERS. The required employee and employer contribution percentages have been established and changed from time to time by action of the State Legislature. The required contributions are not actuarially determined; however, actuarial valuations are performed to assist the Legislature in determining appropriate contributions. The Lottery and employee contributions, for the month ending June 30, 2026, and fiscal year-to-date are as follows (in thousands):

	June 30, 2026	Year-to-Date
Employee contributions	$ 43	$ 557
Lottery contributions	74	1,082
Total contributions	$ 117	$ 1,639

WEST VIRGINIA LOTTERY
NOTES TO FINANCIAL STATEMENTS
-Unaudited-

NOTE 16 - RISK MANAGEMENT

The Lottery is exposed to various risks of loss related to torts; theft of, or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Lottery participates in several risk management programs administered by the State of West Virginia. Each of these risk pools has issued separate audited financial reports on their operations. Those reports include the required supplementary information concerning the reconciliation of claims liabilities by type of contract and ten-year claim development information. Complete financial statements of the individual insurance enterprise funds can be obtained directly from their respective administrative offices.

WORKERS' COMPENSATION INSURANCE

The Lottery carries workers compensation insurance coverage through a commercial insurance carrier. The commercial insurance carrier is paid a monthly rated premium to provide compensation for injuries sustained in the course of employment.

PUBLIC EMPLOYEES' INSURANCE AGENCY (PEIA)

The Lottery participates in the Public Employees' Insurance Agency which provides an employee benefit insurance program to employees. PEIA was established by the State of West Virginia for State agencies, institutions of higher education, Boards of Education and component units of the State. In addition, local governmental entities and certain charitable and public service organizations may request to be covered by PEIA. PEIA provides a base employee benefit insurance program which includes hospital, surgical, major medical, prescription drug and basic life and accidental death. Underwriting and rate setting policies are established by PEIA. The cost of all coverage as determined by PEIA shall be paid by the participants. Premiums are established by PEIA and are paid monthly, and are dependent upon, among other things, coverage required, number of dependents, state vs. non state employees and active employees vs. retired employees and level of compensation. Coverage under these programs is limited to $1 million lifetime for health and $10,000 of life insurance coverage.

The PEIA risk pool retains all risks for the health and prescription features of its indemnity plan. PEIA has fully transferred the risks of coverage to the Managed Care Organization (MCO) Plan to the plan provider, and has transferred the risks of the life insurance coverage to a third party insurer. PEIA presently charges equivalent premiums for participants in either the indemnity plan or the MCO Plan. Altogether, PEIA insures approximately 205,000 individuals, including participants and dependents.

BOARD OF RISK AND INSURANCE MANAGEMENT (BRIM)

The Lottery participates in the West Virginia Board of Risk and Insurance Management (BRIM), a common risk pool currently operating as a common risk management and insurance program for all State agencies, component units, and other local governmental agencies who wish to participate. The Lottery pays an annual premium to BRIM for its general insurance coverage. Fund underwriting and rate setting policies are established by BRIM. The cost of all coverage as determined by BRIM shall be paid by the participants. The BRIM risk pool retains the risk of the first $1 million per property event and purchases excess insurance on losses above that level. Excess coverage, through an outside insurer under this program is limited to $200 million per event, subject to limits on certain property. BRIM has $1 million per occurrence coverage maximum on all third-party liability claims.

SCHEDULE OF REVENUES AND NET REVENUES OF THE LOTTERY FUND AND EXCESS LOTTERY FUND FOR THE TWELVE MONTH PERIOD ENDED JUNE 30, 2026
(In Thousands)

	Current Month		FISCAL YEAR	
	Actual	Projected	Actual	Projected
Gross Revenues				
Scratch-Off Games	12,252	12,917	155,018	155,000
Draw Based Games	6,044	6,500	85,226	78,000
E-Instants	3,875	-	35,458	-
Racetrack video lottery	37,798	37,154	479,162	442,000
Limited video lottery	37,631	37,261	469,486	465,000
Racetrack table games	2,675	1,936	32,802	25,000
Historic resort	336	266	3,835	5,163
Sports wagering	295	298	5,960	3,572
Interactive wagering	5,811	2,058	65,874	24,700
Total gross revenues	**106,717**	**98,390**	**1,332,821**	**1,198,435**
Net Revenues - Lottery Fund and Excess Lottery Fund				
Lottery Fund				
Scratch-Off Games	1,772	1,265	16,585	15,178
Draw Based Games	2,183	1,953	21,386	23,439
E-Instants	579	-	6,336	-
Racetrack Video Lottery	3,689	4,721	100,425	94,955
Sports wagering	257	253	5,125	3,036
Interactive wagering	4,938	1,732	56,028	20,785
Total Lottery Fund net nevenues	13,418	9,924	205,885	157,393
Excess Lottery Fund				
Racetrack Video Lottery	14,955	13,308	112,323	97,862
Limited Video Lottery	17,830	17,528	222,970	218,736
Limited Video Lottery Fees	8	-	6,029	4,500
Racetrack table games	1,286	925	15,798	11,943
Historic resort	122	102	1,565	1,967
Total Excess Lottery Fund Net Revenues	34,201	31,863	358,685	335,008
Total Net Revenues	**47,619**	**41,787**	**564,570**	**492,401**

WEST VIRGINIA LEGISLATIVE AUDITOR'S OFFICE

Budget Division

1900 Kanawha Blvd. East,
Room W-314
Charleston, WV 25305-0610
(304) 347-4870

William Spencer, CPA
Director

Memorandum

To: Honorable Chairmen and Members of the Joint Committee on Government and Finance

From: William Spencer, C.P.A., Director, Budget Division
Legislative Auditor's Office

Date: August 3, 2026
Re: Status of General Revenue Fund and State Road Fund as of July 31, 2026 (FY 26)

We have read the cash flow of the West Virginia general revenue fund as of July 31, 2026, which is the first month of the fiscal year. The status of the fund collections for the month is as follows:

The net collections were 103% of the estimate for the fiscal year. Total collections were $11 million above the estimate for the fiscal year.

Personal Income Tax collections were $11 million above the estimate for the fiscal year.

Consumer sales and use tax collections were $11 million above the estimate for the year.

Severance Tax was $12.5 million below the estimate for the fiscal year.

Corporate Income and Business Franchise Tax collections were 1.8 million below the estimate for the fiscal year.

State Road Fund

The state road fund collections were 114% of the estimate for the fiscal year. Total collections were $11.8 million above the estimate for the fiscal year.

Rainy Day and Personal Income Tax Reserve

Revenue Shortfall Reserve **Fund A** (Rainy Day Fund) had a cash balance of $733,853,294.86 as of July 31, 2026.

Balance July 1, 2026	$ 814,949,739.19
* Fiscal year 26 Surplus	$ 00.00
**Loan to General Revenue Fund	$ (82,000,000.00)
Earnings/(Loss)	$ (81,096,444.33)
**Balance July 31, 2026	$ 733,853,294.86

***Source: State Budget Office.**

****$82 million loan to state General Revenue Fund July 01, 2026 for beginning of the year cash flow, to be repaid within 90 days, is included.**

Revenue Shortfall Reserve **Fund B** (Tobacco Settlement Monies) had a cash balance of $654,584,738.00 as of June 30, 2026.

Balance July 1, 2025	$ 665,893,043.07
Earnings/(Loss)	($341,516.38)
Balance July 31, 2026	$ 665,551,526.69

The **Personal Income Tax Reserve** Fund had a $493,688,290.00 cash balance as of July 31, 2026.

Balance July 1, 2025	$493,688,290.00
Balance July 31, 2026	$493,688,290.00

REVENUE COLLECTIONS
FISCAL YEAR 2027
as of July 31, 2026
FINAL

GENERAL REVENUE FUND

	MONTH ESTIMATES	ACTUAL MONTH COLLECTIONS	MONTHLY COLLECTIONS OVER ESTIMATES	YTD ESTIMATES	ACTUAL YTD COLLECTIONS	YTD COLLECTIONS OVER ESTIMATES	YTD PERCENT COLLECTED
Personal Income Tax	$ 147,500,000	$ 158,496,949	$ 10,996,949	$ 147,500,000	$ 158,496,949	$ 10,996,949	107%
Consumer Sales Tax & Use Tax	139,500,000	150,542,037	11,042,037	139,500,000	150,542,037	11,042,037	108%
Severance Tax	8,500,000	(3,981,765)	(12,481,765)	8,500,000	(3,981,765)	(12,481,765)	-47%
Corporate Net Income Tax	16,200,000	14,447,820	(1,752,180)	16,200,000	14,447,820	(1,752,180)	89%
Insurance Tax	30,500,000	29,849,791	(650,209)	30,500,000	29,849,791	(650,209)	98%
Tobacco Products Tax	12,000,000	12,539,140	539,140	12,000,000	12,539,140	539,140	104%
Business and Occupation	9,300,000	10,273,340	973,340	9,300,000	10,273,340	973,340	110%
Liquor Profit Transfers	3,500,000	4,012,619	512,619	3,500,000	4,012,619	512,619	115%
Departmental Collections	1,100,000	1,478,980	378,980	1,100,000	1,478,980	378,980	134%
Property Transfer Tax	-	-	-	-	-	-	0%
Property Tax	150,000	87,989	(62,011)	150,000	87,989	(62,011)	59%
Beer Tax and Licenses	700,000	637,154	(62,846)	700,000	637,154	(62,846)	91%
Miscellaneous Transfers	0	-	-	0	-	-	0%
Interest Income	8,500,000	10,024,684	1,524,684	8,500,000	10,024,684	1,524,684	118%
Refundable Credit Reimb Liability	0	-	-	0	-	-	0%
HB 102 - Lottery Transfers	0	-	-	0	-	-	0%
Miscellaneous	100,000	87,998	(12,002)	100,000	87,998	(12,002)	88%
Business Franchise Fees	50,000	251,630	201,630	50,000	251,630	201,630	503%
Estate & Inheritance Tax	-	-	-	-	-	-	0%
Liquor License Renewal	-	-	-	-	-	-	0%
Special Revenue Transfers	-	-	-	-	-	-	0%
Charter Tax	-	-	-	-	-	-	0%
Telecommunications Tax	-	-	-	-	-	-	0%
Video Lottery Transfers	-	114,623	114,623	-	114,623	114,623	0%
July-Dec Retro Rev Adj	-	-	-	-	-	-	0%
Cash Flow Transfer	-	82,000,000	-	-	82,000,000	-	0%
Soft Drink Excise Tax	-	-	-	-	-	-	0%
SUBTOTALS	**$ 377,600,000**	**$ 470,862,989**	**$ 11,262,989**	**$ 377,600,000**	**$ 470,862,989**	**$ 11,262,989**	
Less: Cash Flow Transfer	-	82,000,000	-	-	82,000,000	-	
Less: Special Revenue Transfer	-	-	-	-	-	-	
TOTALS	**$ 377,600,000**	**$ 388,862,989**	**$ 11,262,989**	**$ 377,600,000**	**$ 388,862,989**	**$ 11,262,989**	
Percent of Estimates		**103%**			**103%**		
Collections this day		**$ 28,786,126**					

Source: WV OASIS
Prepared by: Legislative Auditor's Office, Budget Division
August 3, 2026

STATE OF WEST VIRGINIA
COMPARISON OF REVENUE
JULY 2025 vs JULY 2026

GENERAL REVENUE FUND

	Actual Collections July 2025	Actual Collections July 2026	Actual Collections 1 Month July 2025	Actual Collections 1 Month July 2026	YTD $ Increase (Decrease) over prior period	YTD % Increase (Decrease) over prior period
Personal Income Tax	$ 148,424,054	$ 158,496,949	$ 148,424,054	$ 158,496,949	$ 10,072,895	7%
Consumer Sales Tax & Use Tax	136,763,836	150,542,037	136,763,836	150,542,037	13,778,201	10%
Severance Tax	1,433,003	(3,981,765)	1,433,003	(3,981,765)	(5,414,769)	-378%
Corporate Net Income Tax	22,279,381	14,447,820	22,279,381	14,447,820	(7,831,561)	-35%
Insurance Tax	29,988,501	29,849,791	29,988,501	29,849,791	(138,710)	0%
Tobacco Products Tax	14,069,633	12,539,140	14,069,633	12,539,140	(1,530,494)	-11%
Business and Occupation	13,967,363	10,273,340	13,967,363	10,273,340	(3,694,023)	-26%
Liquor Profit Transfers	5,067,707	4,012,619	5,067,707	4,012,619	(1,055,088)	-21%
Departmental Collections	1,499,432	1,478,980	1,499,432	1,478,980	(20,451)	-1%
Property Transfer Tax	-	-	-	-	0	0%
Property Tax	119,093	87,989	119,093	87,989	(31,103)	-26%
Beer Tax and Licenses	738,371	637,154	738,371	637,154	(101,217)	-14%
Miscellaneous Transfers	850	-	850	-	(850)	-100%
Interest Income	13,548,822	10,024,684	13,548,822	10,024,684	(3,524,138)	-26%
Refundable Credit Reimb Liability	-	-	-	-	-	0%
HB 102 - Lottery Transfers	-	-	-	-	-	0%
Miscellaneous	96,761	87,998	96,761	87,998	(8,763)	-9%
Business Franchise Fees	98,835	251,630	98,835	251,630	152,795	155%
Estate & Inheritance Tax	-	-	-	-	-	0%
Liquor License Renewal	98,757	-	98,757	-	(98,756.75)	-100%
Special Revenue Transfers	-	-	-	-	-	0%
Charter Tax	25	-	25	-	(25)	-100%
Video Lottery Transfers	7,128	114,623	7,128	114,623	107,495	0%
July-Dec Retro Rev Adj					-	0%
Cash Flow Transfer	79,000,000	82,000,000	79,000,000	82,000,000	3,000,000	0%
Soft Drink Excise Tax	(136)	-	(136)	-	136	-100%
SUBTOTALS	**$ 467,201,416**	**$ 470,862,989**	**$ 467,201,416**	**$ 470,862,989**	**$ (467,201,416)**	
Less: Cash Flow Transfer	79,000,000	82,000,000	79,000,000	82,000,000	3,000,000	
Less: Special Revenue Transfer	-	-	-	-	-	
TOTALS	**$ 388,201,416**	**$ 388,862,989**	**$ 388,201,416**	**$ 388,862,989**	**$ 661,573**	

Increase/Decrease over Prior Period	**$ 661,573**	**$ 661,573**	
% Increase/Decrease over Prior Period	**0.17%**	**0.17%**	

Source: WV OASIS
Prepared by: Legislative Auditor's Office, Budget Division

August 3, 2026

REVENUE COLLECTIONS
FISCAL YEAR 2026
as of July 31, 2026
FINAL

STATE ROAD FUND

	MONTH ESTIMATES	NET MONTH COLLECTIONS	COLLECTIONS OVER ESTIMATES	YTD ESTIMATES	NET YTD COLLECTIONS	YEARLY COLLECTIONS OVER ESTIMATES	YTD PERCENT COLLECTED
Motor Fuel Tax	$ 38,300,000	$ 39,992,295	$ 1,692,295	$ 38,300,000	$ 39,992,295	$ 1,692,295	104%
Sales/Privilege Tax	23,500,000	33,399,710	$ 9,899,710	23,500,000	33,399,710	9,899,710	142%
Licenses & Registration	14,000,000	16,628,550	$ 2,628,550	14,000,000	16,628,550	2,628,550	119%
Miscellaneous	5,000,000	2,463,007	$ (2,536,993)	5,000,000	2,463,007	(2,536,993)	49%
Highway Litter Control	160,000	201,465	$ 41,465	160,000	201,465	41,465	126%
Federal Reimbursement	73,000,000	81,959,626	$ 8,959,626	73,000,000	81,959,626	8,959,626	112%
SUBTOTALS	**$ 153,960,000**	**$ 174,644,654**	**$ 20,684,654**	**$ 153,960,000**	**$ 174,644,654**	**$ 20,684,654**	
Less: Federal Reimbursement	73,000,000	81,959,626	8,959,626	73,000,000	81,959,626	8,959,626	
TOTALS	**$ 80,960,000**	**$ 92,685,028**	**$ 11,725,028**	**$ 80,960,000**	**$ 92,685,028**	**$ 11,725,028**	
Percent of Estimates		**114%**			**114%**		

Collections this day **$ 5,900,174**

REVENUE SHORTFALL RESERVE FUND 7005, Part A as of July 31, 2026 : $733,853,294.86
$82 million loan to the General Revenue fund 7/1/26 for beginning of the year cash flow, to be repaid within 90 days.

REVENUE SHORTFALL RESERVE FUND 7006, Part B as of July 31, 2026: $ 665,551,526.69

SPECIAL INCOME TAX REFUND RESERVE FUND as of July 31, 2026: $493,688,290.00

Source: WV OASIS
Prepared by: Legislative Auditor's Office, Budget Division
August 3, 2026

STATE OF WEST VIRGINIA
COMPARISON OF REVENUE
JULY 2025 vs JULY 2026

STATE ROAD FUND

	Actual Collections July 2025	Actual Collections July 2026	Actual Collections 1 Month July 2025	Actual Collections 1 Month July 2026	YTD Increase (Decrease) over prior period	YTD % Increase (Decrease) over prior period
Gasoline & Motor Carrier Rd Tax	$ 38,318,689	$ 39,992,295	$ 38,318,689	$ 39,992,295	$ 1,673,607	4%
Privilege Tax	28,645,237	33,399,710	28,645,237	33,399,710	4,754,474	17%
Licenses & Registration	14,203,775	16,628,550	14,203,775	16,628,550	2,424,776	17%
Miscellaneous	3,415,536	2,463,007	3,415,536	2,463,007	(952,530)	-28%
Highway Litter Control	231,727	201,465	231,727	201,465	(30,262)	-13%
Federal Reimbursement	74,920,215	81,959,626	74,920,215	81,959,626	7,039,411	9%
SUBTOTALS	**$ 159,735,179**	**$174,644,654**	**$ 159,735,179**	**$174,644,654**	$ 14,909,475	
Less: Federal Reimbursement	74,920,215	81,959,626	74,920,215	81,959,626	7,039,411	
TOTALS	**$ 84,814,964**	**$92,685,028**	**$ 84,814,964**	**$92,685,028**	**$ 7,870,064**	
Increase/Decrease over Prior Period		**$7,870,064**		**$7,870,064**		
% Increase/Decrease over Prior Period		**9.3%**		**9.3%**		

Source: WV OASIS
Prepared by: Legislative Auditor's Office, Budget Division
August 3, 2026

WEST VIRGINIA LEGISLATIVE AUDITOR'S OFFICE

Budget Division

1900 Kanawha Blvd. East,
Room W-314
Charleston, WV 25305-0610
(304) 347-4870

William Spencer, CPA
Director

To: Honorable Chairmen and Members of the Joint Committee on Government and Finance

From: William Spencer, C.P.A.
Director Budget Division
Legislative Auditor's Office

Date: August 3, 2026

Re: West Virginia Unemployment Compensation Trust Fund

We have reviewed the June 30, 2026, monthly report of the Unemployment Compensation Trust Fund we received from Workforce West Virginia.

As of June 30, 2026, of fiscal year 2025-2026, the Trust Fund cash flow was as follows:

Beginning Cash Balance July 1, 2025	$ 435,104,769.53
Receipts July 1, 2025-June 30, 2026	$ 479,532,135.56
Disbursements July 1, 2024-June 30, 2026	$ 459,891,381.81
Ending Cash Balance June 30, 2026	$ 454,745,523.28

ITEMS OF NOTE:

Regular benefits paid for July-June 2026 were $14.6 million less than July-June 2025.

Federal emergency benefits were $0 for July-June 2026. For July-June 2025, federal emergency benefits were also $0.

Total disbursements were $9.6 million less in July-June 2026 than the preceding July-June 2025.

Receipts, year to date, as of July-June 2026, were $9 million more than the preceding July-June 2025. Overall ending trust fund balance was $19.6 million higher on June 30, 2026, than on June 30, 2025.

West Virginia’s seasonally adjusted unemployment rate for June 2026 was 4.2 percent. The national seasonally adjusted rate was 4.2 percent in June.

Since June 2025, total nonfarm payroll employment has increased by 1,900 jobs. Employment gains included (+3,400) in private education and health services, (+5,300) in total government, (+1,300) in construction, (+200) in other services, (+800) in professional and business services, and (+100) in financial activities. The largest loss came from a reduction of 2,200 jobs in federal employment. Employment declines included (-200) in leisure and hospitality, (-900) in mining and logging, (-200) in manufacturing, (-300) in trade, transportation, and utilities, and (-200) in information.

MONTHLY STATUS REPORT FOR THE JOINT COMMITTEE ON GOVERNMENT AND FINANCE
FOR THREE MONTHS STARTING APRIL 2025 AND APRIL 2026

	APRIL 2025	MAY 2025	JUNE 2026	APRIL 2026	MAY 2026	JUNE 2026	THREE MONTH TOTAL VARIANCE *	
Balance Forward	**$ 377,656,999.85**	**$ 424,272,138.45**	**$ 443,530,173.82**	**$ 392,189,498.75**	**$446,353,840.81**	**$461,910,044.84**	$ 54,994,072.28	
Add Receipts:								
1. Bond Assessment							$ -	1. Bond Assessment
2. Regular Contributions:	**58,856,079.12**	**29,705,464.12**	**958,850.90**	**65,493,274.45**	**26,649,144.59**	**934,487.75**	3,556,512.65	2. Regular Contributions:
3. Federal Emergency Benefits (PEUC)	**-**	**-**	**7,632.00**	**-**	**-**	**-**	(7,632.00)	3. Federal Emergency Benefits (PEUC)
4. Federal Share Extended Benefits (EB)	**-**	**-**	**-**	**-**	**-**	**-**	-	4. Federal Share Extended Benefits (EB)
5. Federal Additional Compensation - FPUC	**-**	**-**	**8,400.00**	**-**	**-**	**3,900.00**	(4,500.00)	5. Federal Additional Compensation - FPUC
6. Pandemic Unemployment Assistance PUA	**(3,602.00)**	**(2,347.00)**	**(3,072.00)**	**(1,173.00)**	**(8,119.00)**	**(5,968.00)**	(6,239.00)	6. Pandemic Unemployment Assistance PUA
7. UCFE (Federal Agencies)	**53,344.83**	**62,318.49**	**71,156.10**	**95,430.26**	**84,881.03**	**97,272.75**	90,764.62	7. UCFE (Federal Agencies)
8. TSFR From Non-Invstd FUA	**-**	**-**	**-**	**-**	**-**	**-**	-	8. TSFR From Non-Invstd FUA
9. EUISAA - EMER US RELIEF/STC	**-**	**-**	**-**	**-**	**-**	**-**	-	9. EUISAA - EMER US RELIEF/STC
10. Treasury Interest Credits	**-**	**-**	**3,398,762.02**	**-**	**-**	**3,557,694.37**	158,932.35	10. Treasury Interest Credits
11. UCX (Military Agencies)	**49,548.78**	**40,827.21**	**39,404.67**	**14,088.48**	**14,667.10**	**25,662.10**	(75,362.98)	11. UCX (Military Agencies)
12. Temporary Compensation	**-**	**-**	**-**	**-**	**-**	**-**	-	12. Temporary Compensation
13. BT to State UI Account	**(5,000,000.00)**	**-**	**-**	**-**	**-**	**-**	5,000,000.00	13. BT to State UI Account
14. UI Modernization	**-**	**-**	**-**	**-**	**-**	**-**	-	14. UI Modernization
15. Loan Advance	**-**	**-**	**-**	**-**	**-**	**-**	-	15. Loan Advance
16. Return of Overpayments FPUC/PUA/EU0	**-**	**-**	**-**	**-**	**-**	**-**	-	16. Return of Overpayments FPUC/PUA/EU0
Total Monthly Receipts	**$ 112,235,282.29**	**$ 73,306,652.77**	**$ 17,520,749.67**	**$ 136,471,528.22**	**$ 66,050,026.59**	**$ 17,512,857.05**	$ 16,971,727.13	**Total Monthly Receipts**
Less Disbursements:								Less Disbursements:
Debt Bond Repayment	**(Retired)**	**(Retired)**	**(Retired)**	**(Retired)**	**(Retired)**	**(Retired)**	(Retired)	Debt Bond Repayment
Regular Benefits:	**$ 12,242,653.81**	**$ 10,447,414.19**	**$ 12,774,675.32**	**$ 11,334,118.43**	**$ 11,083,282.73**	**$ 11,318,456.92**	(1,728,885.24)	Regular Benefits:
Federal Emergency Compensation - PEUC	**-**	**-**	***7,632.00***	**-**	**-**	**-**	(7,632.00)	**PEUC**
Federal Additional Compensation - FPUC	**-**	**-**	***8,400.00***	**-**	**-**	***3,900.00***	(4,500.00)	**FPUC**
Pandemic Unemployment Assistance PUA	***(3,602.00)***	***(2,347.00)***	**(3,072.00)**	**(1,173.00)**	**(8,119.00)**	**(5,968.00)**	(6,239.00)	**PUA**
Federal Emergency Benefits (EUC08)	**-**	**-**	**-**	**-**	**-**	**-**	-	Federal Emergency Benefits (EUC08)
Federal Extended - 2112	**-**	**-**	**-**				-	**Federal Extended - 2112**
Emergency Benefits (TEUC)	**-**	**-**	**-**	**-**	**-**	**-**	-	Emergency Benefits (TEUC)
UCFE (Federal Workers) Benefits	**57,080.48**	**62,333.05**	**76,448.51**	**91,329.02**	**91,870.44**	**98,251.67**	85,589.09	UCFE (Federal Workers) Benefits
UCX (Military Workers) Benefits	**44,099.82**	**40,827.21**	**42,454.15**	**13,003.68**	**17,335.52**	**24,658.48**	(72,383.50)	UCX (Military Workers) Benefits
Reed Act Funds	**-**	**-**	**-**	**-**	**-**	**338,271.46**	338,271.46	Reed Act Funds
EUISAA Title IX/STC	**-**	**-**	**-**	**-**	**-**	**-**	-	EUISAA Title IX/STC
Total Monthly Disbursements	**$ 65,620,143.69**	**$54,048,617.40**	**$25,946,153.96**	**$82,307,186.16**	**$50,493,822.56**	**$24,677,378.61**	$ 11,863,472.28	**Total Monthly Disbursements**
Trust Fund Balance	**$ 424,272,138.45**	**$443,530,173.82**	**$435,104,769.53**	**$446,353,840.81**	**$461,910,044.84**	**$454,745,523.28**	$ 60,102,327.13	**Trust Fund Balance**

* Three month total variance column is the difference between the sum of the previous year's three months data for each category and the current year's three months data.
The purpose of the report is to show significant changes in receipts, disbursements, or balances.

Indicates prior month values that have been updated

**Note: UI Trust Fund Balance Includes Trust Fund Loan from the Revenue Shortfall Reserve Fund per Senate Bill 558 passed March 9, 2016:
Borrowed on 3/11/2016
Repaid on 5/17/2016
Borrowed on 12/5/2016
Repaid on 5/4/2017
Outstanding Loan from Revenue Shortfall Reserve Fund

**Note: Reed Act funds of $549,468.24 previously drawn down were unexpended and returned to Trust Fund on deposit with the U.S. Treasury.

WorkForce WEST VIRGINIA

Scott A. Adkins, *Acting Commissioner*

UC TRUST FUND – 2026

Month	Receipts	Disbursements	Trust Fund Balance
2025			
Balance 1/1/2025			**$ 410,692,158**
January	$ 40,023,920	$ 49,813,538	$ 400,900,540
February	$ 30,174,347	$ 41,155,602	$ 389,919,285
March	$ 19,398,414	$ 31,660,700	$ 377,656,999
April	$ 112,235,282	$ 65,620,143	$ 424,272,138
May	$ 73,306,652	$ 54,048,617	$ 443,530,173
June	$ 17,520,749	$ 25,946,153	$ 435,104,769
July	$ 48,232,395	$ 41,321,023	$ 442,016,141
August	$ 28,938,714	$ 32,188,526	$ 438,766,329
September	$ 16,786,845	$ 24,834,962	$ 430,718,212
October	$ 36,785,569	$ 32,357,424	$ 435,146,357
November	$ 21,535,987	$ 27,288,449	$ 429,393,895
December	$ 20,912,327	$ 31,228,462	$ 419,077,760
Totals - 2025	$ 465,851,201	$ 457,463,599	$ 419,077,760
2026			
January	$ 29,255,025	$ 37,788,575	$ 410,544,210
February	$ 36,092,969	$ 43,733,020	$ 402,904,159
March	$ 20,957,890	$ 31,672,550	$ 392,189,499
April	$ 136,471,528	$ 82,307,186	$ 446,353,841
May	$ 66,050,026	$ 50,493,822	$ 461,910,045
June	$ 17,512,857	$ 24,677,378	$ 454,745,524
July	$	$	$
August	$	$	$
September	$	$	$
October	$	$	$
November	$	$	$
December	$	$	$
Totals - 2026			

MONTHLY STATUS REPORT FOR THE JOINT COMMITTEE ON GOVERNMENT AND FINANCE
FOR THREE MONTHS STARTING APRIL 2025 AND APRIL 2026

	APRIL 2025	MAY 2025	JUNE 2026	APRIL 2026	MAY 2026	JUNE 2026	THREE MONTH TOTAL VARIANCE *	
Balance Forward	**$ 377,656,999.85**	**$ 424,272,138.45**	**$ 443,530,173.82**	**$ 392,189,498.75**	**$446,353,840.81**	**$461,910,044.84**	$ 54,994,072.28	
Add Receipts:								
1. Bond Assessment							$ -	1. Bond Assessment
2. Regular Contributions:	**58,856,079.12**	**29,705,464.12**	**958,850.90**	**65,493,274.45**	**26,649,144.59**	**934,487.75**	3,556,512.65	2. Regular Contributions:
3. Federal Emergency Benefits (PEUC)	**-**	**-**	**7,632.00**	**-**	**-**	**-**	(7,632.00)	3. Federal Emergency Benefits (PEUC)
4. Federal Share Extended Benefits (EB)	**-**	**-**	**-**	**-**	**-**	**-**	-	4. Federal Share Extended Benefits (EB)
5. Federal Additional Compensation - FPUC	**-**	**-**	**8,400.00**	**-**	**-**	**3,900.00**	(4,500.00)	5. Federal Additional Compensation - FPUC
6. Pandemic Unemployment Assistance PUA	**(3,602.00)**	**(2,347.00)**	**(3,072.00)**	**(1,173.00)**	**(8,119.00)**	**(5,968.00)**	(6,239.00)	6. Pandemic Unemployment Assistance PUA
7. UCFE (Federal Agencies)	**53,344.83**	**62,318.49**	**71,156.10**	**95,430.26**	**84,881.03**	**97,272.75**	90,764.62	7. UCFE (Federal Agencies)
8. TSFR From Non-Invstd FUA	**-**	**-**	**-**	**-**	**-**	**-**	-	8. TSFR From Non-Invstd FUA
9. EUISAA - EMER US RELIEF/STC	**-**	**-**	**-**	**-**	**-**	**-**	-	9. EUISAA - EMER US RELIEF/STC
10. Treasury Interest Credits	**-**	**-**	**3,398,762.02**	**-**	**-**	**3,557,694.37**	158,932.35	10. Treasury Interest Credits
11. UCX (Military Agencies)	**49,548.78**	**40,827.21**	**39,404.67**	**14,088.48**	**14,667.10**	**25,662.10**	(75,362.98)	11. UCX (Military Agencies)
12. Temporary Compensation	**-**	**-**	**-**	**-**	**-**	**-**	-	12. Temporary Compensation
13. BT to State UI Account	**(5,000,000.00)**	**-**	**-**	**-**	**-**	**-**	5,000,000.00	13. BT to State UI Account
14. UI Modernization	**-**	**-**	**-**	**-**	**-**	**-**	-	14. UI Modernization
15. Loan Advance	**-**	**-**	**-**	**-**	**-**	**-**	-	15. Loan Advance
16. Return of Overpayments FPUC/PUA/EU0	**-**	**-**	**-**	**-**	**-**	**-**	-	16. Return of Overpayments FPUC/PUA/EU0
Total Monthly Receipts	**$ 112,235,282.29**	**$ 73,306,652.77**	**$ 17,520,749.67**	**$ 136,471,528.22**	**$ 66,050,026.59**	**$ 17,512,857.05**	$ 16,971,727.13	**Total Monthly Receipts**
Less Disbursements:								Less Disbursements:
Debt Bond Repayment	**(Retired)**	**(Retired)**	**(Retired)**	**(Retired)**	**(Retired)**	**(Retired)**	(Retired)	Debt Bond Repayment
Regular Benefits:	**$ 12,242,653.81**	**$ 10,447,414.19**	**$ 12,774,675.32**	**$ 11,334,118.43**	**$ 11,083,282.73**	**$ 11,318,456.92**	(1,728,885.24)	Regular Benefits:
Federal Emergency Compensation - PEUC	**-**	**-**	***7,632.00***	**-**	**-**	**-**	(7,632.00)	**PEUC**
Federal Additional Compensation - FPUC	**-**	**-**	***8,400.00***	**-**	**-**	***3,900.00***	(4,500.00)	**FPUC**
Pandemic Unemployment Assistance PUA	***(3,602.00)***	***(2,347.00)***	**(3,072.00)**	**(1,173.00)**	**(8,119.00)**	**(5,968.00)**	(6,239.00)	**PUA**
Federal Emergency Benefits (EUC08)	**-**	**-**	**-**	**-**	**-**	**-**	-	Federal Emergency Benefits (EUC08)
Federal Extended - 2112	**-**	**-**	**-**				-	**Federal Extended - 2112**
Emergency Benefits (TEUC)	**-**	**-**	**-**	**-**	**-**	**-**	-	Emergency Benefits (TEUC)
UCFE (Federal Workers) Benefits	**57,080.48**	**62,333.05**	**76,448.51**	**91,329.02**	**91,870.44**	**98,251.67**	85,589.09	UCFE (Federal Workers) Benefits
UCX (Military Workers) Benefits	**44,099.82**	**40,827.21**	**42,454.15**	**13,003.68**	**17,335.52**	**24,658.48**	(72,383.50)	UCX (Military Workers) Benefits
Reed Act Funds	**-**	**-**	**-**	**-**	**-**	**338,271.46**	338,271.46	Reed Act Funds
EUISAA Title IX/STC	**-**	**-**	**-**	**-**	**-**	**-**	-	EUISAA Title IX/STC
Total Monthly Disbursements	**$ 65,620,143.69**	**$54,048,617.40**	**$25,946,153.96**	**$82,307,186.16**	**$50,493,822.56**	**$24,677,378.61**	$ 11,863,472.28	**Total Monthly Disbursements**
Trust Fund Balance	**$ 424,272,138.45**	**$443,530,173.82**	**$435,104,769.53**	**$446,353,840.81**	**$461,910,044.84**	**$454,745,523.28**	$ 60,102,327.13	**Trust Fund Balance**

* Three month total variance column is the difference between the sum of the previous year's three months data for each category and the current year's three months data.
The purpose of the report is to show significant changes in receipts, disbursements, or balances.

Indicates prior month values that have been updated

**Note: UI Trust Fund Balance Includes Trust Fund Loan from the Revenue Shortfall Reserve Fund per Senate Bill 558 passed March 9, 2016:
Borrowed on 3/11/2016
Repaid on 5/17/2016
Borrowed on 12/5/2016
Repaid on 5/4/2017
Outstanding Loan from Revenue Shortfall Reserve Fund

**Note: Reed Act funds of $549,468.24 previously drawn down were unexpended and returned to Trust Fund on deposit with the U.S. Treasury.

Regular UI Account Summary June 2026

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26
Beginning UI Balance	**$417,971,190.30**	**$407,144,689.77**	**$400,425,039.77**	**$391,020,865.34**	**$441,811,671.73**	**$460,890,799.99**						
Contributory Employer Deposits	4,602,186.15	9,093,436.99	522,044.73	58,928,657.25	28,469,562.24	580,219.44						
Interstate Payments In	1,326,788.24	237,282.82	570,006.86	2,060,145.04	838,831.98	308,708.58						
U.S. Treasury Interest Credits	-	-	3,282,505.48	-	-	3,557,694.37						
UI Reimbursable Employer Deposits	927,313.85	650,263.01	195,255.27	1,155,042.75	819,937.76	123,080.56						
Total UI Receipts	**$6,856,288.24**	**$ 9,980,982.82**	**$ 4,569,812.34**	**$ 62,143,845.04**	**$ 30,128,331.98**	**$ 4,569,702.95**	**-**	**-**	**-**	**-**	**-**	**-**
Contributory Employer Payments	16,617,016.71	15,639,579.93	13,204,850.32	9,895,113.10	10,317,078.61	10,518,608.21						
Interstate Payments Out	332,858.50	397,412.02	-	867,918.93	106,995.34	169,974.65						
UI Reimbursable Employer Payments	732,913.56	663,640.87	769,136.45	590,006.62	625,129.77	650,038.96						
Total UI Monthly Disbursements	**$17,682,788.77**	**$ 16,700,632.82**	**$ 13,973,986.77**	**$ 11,353,038.65**	**$ 11,049,203.72**	**$ 11,338,621.82**	**-**	**-**	**-**	**-**	**-**	**-**
UI Trust Fund Balance	**$407,144,689.77**	**$400,425,039.77**	**$391,020,865.34**	**$441,811,671.73**	**$460,890,799.99**	**$454,121,881.12**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
ASAP Daily report total	**$407,144,689.77**	**$400,425,039.77**	**$391,020,865.34**	**$441,811,671.73**	**$460,890,799.99**	**$454,121,881.12**						

FOR RELEASE: July 15, 2026
Contact: Andy Malinoski
Andy.E.Malinoski@wv.gov
304-553-9305

State Unemployment Rate Decreased to 4.2 Percent in June 2026

West Virginia's seasonally adjusted unemployment rate was 4.2 percent in June 2026, a decrease of 0.1 percentage point from May. The total number of employed state residents decreased by 1,000 over the month – declining to 740,700 – while the number of unemployed state residents decreased by 600 to 32,800. Nationally, the seasonally adjusted unemployment rate matched West Virginia's, dipping by 0.1 percentage point over the month to 4.2 percent.

Total nonfarm payroll employment decreased by 9,100 from May to June, primarily from the release of short-term election workers across the state. The goods-producing sector was unchanged over the month while the service-providing sector dropped by 9,100. The goods-producing sector saw manufacturing rise by 100 and mining and logging slide by 100 while construction held level.

The service-providing sector saw its largest loss in total government employment as temporary workers were let go in local government (-8,900) following the primary election. Private education and health services (-300) saw the second largest decrease for the sector. Both financial activities and trade, transportation, and utilities dipped by 100. Professional and business services rose by 200 while leisure and hospitality matched other services, both industries added 100 jobs in June. The information industry was unchanged for the month.

Over the year, total nonfarm payroll employment increased by 1,900 jobs with the largest gain occurring in private education and health services (+3,400). The second largest gain was seen in construction as the industry added 1,300 jobs. Professional and business services added 800 with other services (+200) and financial activities (+100) posting gains as well. The largest loss came from a reduction of 2,200 jobs in federal employment. Mining and logging (-900), trade, transportation, and utilities (-300), manufacturing (-200), leisure and hospitality (-200), and information (-200) also saw declines.

West Virginia's seasonally adjusted labor force participation rate decreased by 0.1 percentage point to 53.9 percent in June.

The state's not seasonally adjusted unemployment rate rose by 0.8 percentage point to 4.4 percent.

WEST VIRGINIA

(In Thousands - Seasonally Adjusted)

June 2026

	Prelim. Jun 2026	Revised May 2026	Revised Jun 2025	Change from: May 2026	Change from: Jun 2025
Civilian Labor Force	773.4	775.1	780.2	-1.7	-6.8
Total Employment	740.7	741.7	748.7	-1.0	-8.0
Total Unemployment	32.8	33.4	31.5	-0.6	1.3
Unemployment Rate	4.2	4.3	4.0	xx	xx
Labor Force Participation Rate	53.9	54.0	54.4	xx	xx
NONFARM PAYROLL EMPLOYMENT BY INDUSTRY					
Total Nonfarm	719.2	728.3	717.3	-9.1	1.9
Total Private	572.6	572.7	568.6	-0.1	4.0
Goods Producing	100.8	100.8	100.6	0.0	0.2
Mining and Logging	19.5	19.6	20.4	-0.1	-0.9
Construction	36.3	36.3	35.0	0.0	1.3
Manufacturing	45.0	44.9	45.2	0.1	-0.2
Durable Goods	27.3	27.3	27.0	0.0	0.3
Non-Durable Goods	17.7	17.6	18.2	0.1	-0.5
Service-Providing	618.4	627.5	616.7	-9.1	1.7
Private Service-Providing	471.8	471.9	468.0	-0.1	3.8
Trade, Transportation, and Utilities	121.3	121.4	121.6	-0.1	-0.3
Wholesale Trade	19.8	19.7	19.5	0.1	0.3
Retail Trade	77.6	77.8	77.5	-0.2	0.1
Transportation, Warehousing, and Utilities	23.9	23.9	24.6	0.0	-0.7
Information	7.5	7.5	7.7	0.0	-0.2
Financial Activities	25.9	26.0	25.8	-0.1	0.1
Finance and Insurance	19.0	19.0	19.0	0.0	0.0
Real Estate and Rental and Leasing	6.9	7.0	6.8	-0.1	0.1
Professional and Business Services	73.1	72.9	72.3	0.2	0.8
Professional, Scientific & Techical Services	31.7	31.8	31.6	-0.1	0.1
Administrative and Support and Waste Mgmt	34.3	34.0	33.4	0.3	0.9
Private Education and Health Services	148.1	148.4	144.7	-0.3	3.4
Private Educational Services	7.7	7.7	7.2	0.0	0.5
Health Care and Social Assistance	140.4	140.7	137.5	-0.3	2.9
Leisure and Hospitality	71.6	71.5	71.8	0.1	-0.2
Arts, Entertainment, and Recreation	9.2	9.1	8.7	0.1	0.5
Accommodation and Food Services	62.4	62.4	63.1	0.0	-0.7
Other Services	24.3	24.2	24.1	0.1	0.2
Government	146.6	155.6	148.7	-9.0	-2.1
Federal Government	23.9	23.8	26.1	0.1	-2.2
State Government	47.0	47.2	46.4	-0.2	0.6
Local Government	75.7	84.6	76.2	-8.9	-0.5

West Virginia Labor Force Statistics by Calendar Year
Seasonally Adjusted

2026	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	782,600	782,100	779,200	777,000	775,100	773,400							
Employment	746,400	745,500	744,000	742,500	741,700	740,700							
Unemployment	36,300	36,500	35,200	34,600	33,400	32,800							
Rate	4.6	4.7	4.5	4.4	4.3	4.2							
Participation Rate	54.5	54.5	54.3	54.1	54.0	53.9							

2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	782,500	781,600	780,800	780,300	780,000	780,200	780,900	781,900	783,000	*	783,900	783,700	*
Employment	752,500	751,500	750,700	749,900	749,200	748,700	748,300	748,000	747,800	*	747,500	747,500	*
Unemployment	30,000	30,100	30,100	30,400	30,800	31,500	32,500	33,900	35,200	*	36,400	36,200	*
Rate	3.8	3.8	3.9	3.9	4.0	4.0	4.2	4.3	4.5	*	4.6	4.6	*
Participation Rate	54.6	54.5	54.5	54.4	54.4	54.4	54.4	54.5	54.6	*	54.6	54.6	*

2024	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	792,500	792,500	792,500	792,300	792,000	791,400	790,400	789,200	787,900	786,400	784,900	783,600	789,600
Employment	759,400	759,500	759,700	759,700	759,600	759,200	758,400	757,400	756,400	755,300	754,300	753,400	757,600
Unemployment	33,100	32,900	32,800	32,600	32,400	32,200	32,000	31,800	31,500	31,000	30,500	30,200	32,000
Rate	4.2	4.2	4.1	4.1	4.1	4.1	4.1	4.0	4.0	3.9	3.9	3.9	4.1
Participation Rate	55.3	55.3	55.3	55.3	55.3	55.2	55.2	55.1	55.0	54.9	54.7	54.6	55.1

2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	783,700	784,900	786,000	787,000	788,000	789,000	789,900	790,600	791,300	791,800	792,200	792,400	788,800
Employment	755,700	756,800	757,500	758,100	758,400	758,600	758,900	759,200	759,300	759,400	759,300	759,300	758,300
Unemployment	28,100	28,100	28,400	28,900	29,600	30,300	31,000	31,500	31,900	32,400	32,900	33,100	30,500
Rate	3.6	3.6	3.6	3.7	3.8	3.8	3.9	4.0	4.0	4.1	4.1	4.2	3.9
Participation Rate	54.8	54.8	54.9	55.0	55.1	55.1	55.2	55.2	55.3	55.3	55.3	55.3	55.1

2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	779,900	781,600	782,700	782,900	782,500	781,600	780,800	780,300	780,200	780,500	781,400	782,500	781,500
Employment	748,300	750,300	751,400	751,700	751,400	750,800	750,100	749,900	750,200	751,100	752,600	754,200	750,900
Unemployment	31,500	31,300	31,200	31,200	31,100	30,900	30,600	30,400	30,000	29,400	28,800	28,300	30,600
Rate	4.0	4.0	4.0	4.0	4.0	3.9	3.9	3.9	3.8	3.8	3.7	3.6	3.9
Participation Rate	54.3	54.5	54.6	54.6	54.6	54.6	54.5	54.5	54.5	54.5	54.6	54.7	54.6

2021	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	773,600	772,800	772,800	773,300	773,900	774,400	774,200	774,100	774,100	774,900	776,200	777,800	773,900
Employment	724,200	725,400	727,200	729,400	731,800	733,800	735,500	737,200	739,000	741,200	743,500	746,000	734,200
Unemployment	49,400	47,400	45,600	43,900	42,100	40,600	38,700	36,900	35,100	33,700	32,600	31,900	39,700
Rate	6.4	6.1	5.9	5.7	5.4	5.2	5.0	4.8	4.5	4.3	4.2	4.1	5.1
Participation Rate	53.7	53.7	53.7	53.7	53.7	53.8	53.8	53.8	53.8	53.9	54.0	54.1	53.8

2020	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	795,000	793,200	790,500	760,800	773,500	769,900	772,900	771,400	773,600	772,300	772,100	772,100	776,600
Employment	753,300	751,000	748,200	640,500	676,900	688,700	699,600	708,000	714,500	718,500	721,000	722,500	712,100
Unemployment	41,700	42,200	42,300	120,300	96,600	81,200	73,300	63,400	59,100	53,800	51,100	49,600	64,500
Rate	5.2	5.3	5.3	15.8	12.5	10.6	9.5	8.2	7.6	7.0	6.6	6.4	8.3
Participation Rate	55.0	54.9	54.8	52.7	53.6	53.4	53.6	53.5	53.7	53.6	53.6	53.6	53.9

2019	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	791,000	790,000	789,200	789,000	789,600	790,800	792,200	793,500	794,500	795,300	795,800	795,800	792,000
Employment	751,400	751,000	750,800	751,200	752,100	753,000	753,800	754,300	754,900	755,300	755,400	754,800	752,900
Unemployment	39,600	39,000	38,300	37,800	37,500	37,700	38,300	39,100	39,700	40,000	40,400	41,000	39,200
Rate	5.0	4.9	4.9	4.8	4.8	4.8	4.8	4.9	5.0	5.0	5.1	5.1	4.9
Participation Rate	54.5	54.5	54.5	54.5	54.5	54.6	54.8	54.9	54.9	55.0	55.1	55.1	54.7

2018	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	786,200	787,500	789,300	791,000	792,100	792,600	792,600	792,400	792,300	792,200	792,100	791,800	791,000
Employment	744,100	745,400	747,300	749,300	750,900	752,000	752,600	752,800	752,800	752,600	752,300	751,900	750,400
Unemployment	42,200	42,200	42,000	41,700	41,200	40,600	40,000	39,600	39,500	39,600	39,900	39,900	40,600
Rate	5.4	5.4	5.3	5.3	5.2	5.1	5.0	5.0	5.0	5.0	5.0	5.0	5.1
Participation Rate	53.9	54.1	54.2	54.4	54.5	54.5	54.5	54.5	54.5	54.6	54.6	54.6	54.4

2017	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	781,200	780,800	780,600	780,900	781,600	782,700	783,900	784,900	785,500	785,700	785,700	785,700	783,400
Employment	738,900	739,900	740,700	741,400	742,300	743,100	743,800	744,200	744,300	744,100	743,800	743,600	742,600
Unemployment	42,300	40,900	39,900	39,400	39,400	39,600	40,100	40,700	41,200	41,600	41,900	42,100	40,800
Rate	5.4	5.2	5.1	5.1	5.0	5.1	5.1	5.2	5.2	5.3	5.3	5.4	5.2
Participation Rate	53.2	53.2	53.3	53.3	53.4	53.5	53.6	53.7	53.8	53.8	53.8	53.9	53.5

2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	789,100	789,100	788,500	787,200	785,800	784,600	783,700	783,200	782,800	782,500	782,100	781,700	785,100
Employment	739,200	739,300	739,000	738,300	737,400	736,500	735,900	735,600	735,700	736,100	736,900	737,900	737,400
Unemployment	49,900	49,800	49,500	48,900	48,500	48,100	47,900	47,500	47,100	46,300	45,200	43,800	47,700
Rate	6.3	6.3	6.3	6.2	6.2	6.1	6.1	6.1	6.0	5.9	5.8	5.6	6.1
Participation Rate	53.5	53.5	53.5	53.4	53.3	53.3	53.2	53.2	53.2	53.2	53.2	53.2	53.3

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	795,100	794,800	794,700	794,700	794,400	793,500	792,100	790,500	789,100	788,300	788,300	788,700	791,900
Employment	744,200	743,000	742,000	741,200	740,600	740,000	739,300	738,600	738,200	738,100	738,300	738,700	740,100
Unemployment	50,900	51,700	52,700	53,500	53,800	53,600	52,800	51,800	50,900	50,300	50,000	49,900	51,800
Rate	6.4	6.5	6.6	6.7	6.8	6.7	6.7	6.6	6.5	6.4	6.3	6.3	6.5
Participation Rate	53.7	53.7	53.7	53.7	53.7	53.6	53.6	53.5	53.4	53.4	53.4	53.4	53.5

West Virginia Labor Force Statistics by Calendar Year
Not Seasonally Adjusted

2026	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	767,400	775,800	762,900	772,500	772,000	782,300							
Employment	729,700	733,700	730,900	740,400	743,900	747,900							
Unemployment	37,700	42,100	32,100	32,100	28,100	34,400							
Rate	4.9	5.4	4.2	4.2	3.6	4.4							
Participation Rate	53.5	54.1	53.2	53.8	53.8	54.5							

2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	775,300	776,700	775,300	781,700	779,700	791,900	788,100	785,600	786,900	*	780,700	775,800	*
Employment	740,900	741,500	742,200	752,700	750,900	758,700	755,200	750,000	754,300	*	745,400	741,000	*
Unemployment	34,400	35,200	33,200	29,100	28,900	33,300	33,000	35,700	32,600	*	35,300	34,900	*
Rate	4.4	4.5	4.3	3.7	3.7	4.2	4.2	4.5	4.1	*	4.5	4.5	*
Participation Rate	54.1	54.2	54.1	54.5	54.4	55.2	54.9	54.8	54.8	*	54.4	54.1	*

2024	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	784,400	789,200	787,500	790,800	793,000	803,200	799,900	792,700	791,500	788,500	779,000	775,600	789,600
Employment	747,200	749,500	750,900	761,100	763,600	768,800	765,300	758,900	763,400	762,200	752,000	748,700	757,600
Unemployment	37,200	39,700	36,600	29,700	29,400	34,500	34,600	33,900	28,100	26,300	27,000	26,900	32,000
Rate	4.7	5.0	4.6	3.8	3.7	4.3	4.3	4.3	3.5	3.3	3.5	3.5	4.1
Participation Rate	54.8	55.1	55.0	55.2	55.4	56.1	55.8	55.3	55.2	55.0	54.3	54.1	55.1

2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	775,500	780,400	780,900	786,800	788,200	801,000	797,000	796,000	794,800	793,400	788,400	783,100	788,800
Employment	743,400	747,700	749,100	758,700	759,600	768,800	766,400	761,600	765,900	765,100	760,400	753,200	758,300
Unemployment	32,200	32,700	31,800	28,100	28,600	32,200	30,600	34,400	28,900	28,300	28,000	30,000	30,500
Rate	4.1	4.2	4.1	3.6	3.6	4.0	3.8	4.3	3.6	3.6	3.6	3.8	3.9
Participation Rate	54.2	54.5	54.6	55.0	55.1	56.0	55.7	55.6	55.5	55.4	55.1	54.7	55.1

2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	774,000	778,600	776,700	779,900	784,400	793,900	788,400	784,800	781,500	783,200	777,800	775,100	781,500
Employment	736,400	740,600	742,500	750,100	756,000	760,200	756,600	752,000	756,600	758,200	752,000	750,100	750,900
Unemployment	37,600	38,100	34,200	29,900	28,500	33,700	31,800	32,900	25,000	25,000	25,800	25,000	30,600
Rate	4.9	4.9	4.4	3.8	3.6	4.2	4.0	4.2	3.2	3.2	3.3	3.2	3.9
Participation Rate	53.9	54.3	54.2	54.4	54.8	55.4	55.1	54.8	54.6	54.7	54.3	54.1	54.6

2021	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	763,800	768,400	766,000	772,900	772,100	786,100	785,300	778,500	776,600	776,200	771,800	769,400	773,900
Employment	709,000	714,800	717,000	729,100	733,500	742,700	745,100	740,300	745,500	747,600	743,800	741,900	734,200
Unemployment	54,800	53,600	48,900	43,800	38,600	43,400	40,300	38,300	31,100	28,600	28,000	27,500	39,700
Rate	7.2	7.0	6.4	5.7	5.0	5.5	5.1	4.9	4.0	3.7	3.6	3.6	5.1
Participation Rate	53.0	53.3	53.2	53.7	53.6	54.6	54.5	54.1	54.0	54.0	53.7	53.6	53.8

2020	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	788,500	792,300	784,300	756,300	773,100	781,000	779,200	776,600	776,900	778,300	768,000	765,000	776,600
Employment	743,200	746,100	731,600	638,100	674,500	702,200	703,800	714,400	720,500	730,900	722,600	717,700	712,100
Unemployment	45,300	46,200	52,800	118,200	98,600	78,700	75,500	62,200	56,400	47,400	45,400	47,300	64,500
Rate	5.7	5.8	6.7	15.6	12.8	10.1	9.7	8.0	7.3	6.1	5.9	6.2	8.3
Participation Rate	54.6	54.9	54.4	52.4	53.6	54.2	54.1	53.9	53.9	54.0	53.3	53.1	53.9

2019	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	784,700	787,100	781,300	783,800	788,400	803,800	802,000	796,900	797,100	799,300	790,900	789,100	792,000
Employment	737,600	740,500	738,500	748,300	753,100	763,500	762,400	758,000	763,200	763,800	754,500	751,100	752,900
Unemployment	47,100	46,600	42,900	35,500	35,300	40,400	39,500	38,900	33,900	35,600	36,400	38,000	39,200
Rate	6.0	5.9	5.5	4.5	4.5	5.0	4.9	4.9	4.3	4.5	4.6	4.8	4.9
Participation Rate	54.1	54.3	53.9	54.1	54.5	55.5	55.4	55.1	55.1	55.3	54.7	54.6	54.7

2018	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	776,900	785,600	781,900	787,700	792,500	806,200	803,100	792,400	794,100	797,000	788,200	786,700	791,000
Employment	730,200	735,600	734,500	746,100	754,800	762,800	761,900	753,800	760,000	762,500	754,100	749,000	750,400
Unemployment	46,700	50,000	47,400	41,600	37,700	43,400	41,200	38,600	34,100	34,500	34,100	37,700	40,600
Rate	6.0	6.4	6.1	5.3	4.8	5.4	5.1	4.9	4.3	4.3	4.3	4.8	5.1
Participation Rate	53.3	53.9	53.7	54.1	54.5	55.5	55.3	54.5	54.7	54.9	54.3	54.2	54.4

2017	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	774,200	777,500	774,300	779,500	779,100	794,700	792,200	788,500	791,500	787,700	782,100	779,100	783,400
Employment	725,400	729,200	730,200	740,600	743,500	753,000	751,100	746,200	755,800	752,600	743,800	739,300	742,600
Unemployment	48,800	48,300	44,200	38,900	35,600	41,600	41,100	42,300	35,700	35,100	38,300	39,800	40,800
Rate	6.3	6.2	5.7	5.0	4.6	5.2	5.2	5.4	4.5	4.5	4.9	5.1	5.2
Participation Rate	52.8	53.0	52.8	53.2	53.2	54.3	54.2	53.9	54.2	53.9	53.6	53.4	53.5

2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	782,200	786,200	782,100	784,500	787,400	796,800	790,800	785,700	785,800	786,700	778,800	774,000	785,100
Employment	726,600	728,800	727,900	736,100	742,000	746,600	743,100	737,900	742,100	744,500	739,500	733,300	737,400
Unemployment	55,600	57,400	54,200	48,300	45,400	50,200	47,700	47,800	43,600	42,200	39,200	40,700	47,700
Rate	7.1	7.3	6.9	6.2	5.8	6.3	6.0	6.1	5.6	5.4	5.0	5.3	6.1
Participation Rate	53.0	53.3	53.0	53.2	53.4	54.1	53.7	53.4	53.4	53.5	53.0	52.7	53.3

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	AVG
Labor Force	788,300	790,000	786,300	792,900	797,500	806,600	801,400	793,600	789,000	790,200	784,200	783,200	791,900
Employment	731,900	731,600	729,200	740,400	745,000	751,500	746,100	741,700	743,500	745,900	738,600	736,000	740,100
Unemployment	56,400	58,400	57,100	52,500	52,500	55,000	55,300	51,800	45,500	44,400	45,500	47,200	51,800
Rate	7.2	7.4	7.3	6.6	6.6	6.8	6.9	6.5	5.8	5.6	5.8	6.0	6.5
Participation Rate	53.2	53.3	53.1	53.6	53.9	54.5	54.2	53.7	53.4	53.5	53.1	53.0	53.5

BRIM

August 2026

Interim Packet

West Virginia Board of Risk and Insurance Management
UNAUDITED BALANCE SHEET AND INCOME STATEMENT
For the Twelve Months Ended June 30, 2026

Talking Points for Joint Committee on Government and Finance Meeting
August 2026

1. **Premium Revenue** for June reflects the premiums earned for the twelve months of the current fiscal year. BRIM premiums in FY'26 reflect an increase in premium revenue including an increase in premium to fund the higher actuarially estimated losses for the current year.
2. **Claims Expense** reflects net claims payments made through June plus estimated accruals for the twelve months of the fiscal year and the March quarterly reserve adjustments to agree our reserves to the actuarial report year to date through March . Claim payments through June were higher than through June of last year based on the information we have received to this point. Please note that claims expense does not include the reserve adjustment for the fourth quarter as we have not yet received the reserve study report from our actuaries. This adjustment could have a significant impact on our financial statements.
3. **Investments** reflect a gain of $22.8 million year to date. The gain shown on our financial statements includes income from a preliminary statement from the WV IMB as we have not yet received our final statement for June. The investment gains could change when we receive our final statement. Investment returns through June of last year were lower than through June of this year. Interest rates fluctuated, but at a slower pace, and the volatility of the equities markets made for an uncertain outlook for investment income for FY'26.
4. BRIM continues to pursue pro-active loss control initiatives.

West Virginia Board of Risk and Insurance Management

Statements of Net Position

For the Twelve Months Ended June 30th

	2026	2025
	(In Thousands)	
Assets		
Current assets:		
Cash and cash equivalents	$ 42,764	$ 23,895
Advance deposits with insurance company and trustee	354,186	294,032
Receivables	75,368	58,478
Prepaid insurance	1,017	0
Restricted cash and cash equivalents	6,588	12,330
Premiums due from other entities	1,327	1,216
Total current assets	481,249	389,951
Noncurrent assets:		
Equity position in internal investments pools	18,850	39,906
Restricted investments	50,333	35,935
Total noncurrent assets	69,183	75,840
Total assets	550,433	465,791
Deferred Outflows of Resources	358	358
Deferred Outflows of Resources - OPEB	16	16
Liabilities		
Current liabilities:		
Estimated unpaid claims and claims adjustment expense	87,487	87,487
Unearned premiums	19,369	18,135
Agent commissions payable	1,757	2,032
Claims Payable	0	0
Accrued expenses and other liabilities	71,276	56,053
Total current liabilities	179,889	163,707
Estimated unpaid claims and claims adjustment expense net of current portion	238,567	200,545
Compensated absences	142	173
Net pension liability	(149)	(149)
Total noncurrent liabilities	238,560	200,569
Total liabilities	418,449	364,276
Deferred Inflows of Resources	187	187
Deferred Inflows of Resources - OPEB	07	7
Net position:		
Restricted by State code for mine subsidence coverage	44,822	38,026
Unrestricted	56,874	37,826
Net Assets (Deficiency)	30,469	25,839
Net position	$ 132,165	$ 101,691

Unaudited

West Virginia Board of Risk and Insurance Management

Statements of Revenues, Expenses, and Changes in Net Position

For the Twelve Months Ended June 30th

	2026	2025
	(In Thousands)	
Operating revenues		
Premiums	138,667	$ 124,337
Less coverage/reinsurance programs	(15,262)	(16,053)
Net operating revenues	123,405	108,284
Operating expenses		
Claims and claims adjustment expense	131,033	103,275
General and administrative	5,722	5,864
Total operating expenses	136,755	109,138
Operating income (loss)	(13,350)	(854)
Nonoperating revenues		
Investment income	22,819	26,693
Legislative Appropriation	21,000	0
OPEB Non Operating Income	0	0
Net nonoperating revenues	43,819	26,693
Changes in net position	30,469	25,839
Total net position, beginning of year	101,696	75,852
Total net position, end of period	$ 132,165	$ 101,691

Unaudited

PEIA

August 2026

Interim Packet

PEIA
August Interim Talking Points

- **PEIA and RHBT interim financial statements for May 2026 are available for your review.**

- **PEIA statements indicate PEIA is currently $67 million ahead of plan. This is due to lower than forecast medical and prescription drug claims.**

- **RHBT statements indicate RHBT is currently ahead of plan by $227 million. This is due to higher than forecast investment income.**

- **The 2026 year-end reserve for the State Fund is projected to be $313 million; the non-State Fund is projected to be $32 million and RHBT is projected to be $37 million.**

- **These reserve levels represent 38%, 16% and 17% of the respective funds' expenses. The required reserve for the State Fund is 12% of expenses. The required reserve for PEIA is 12% and the PEIA reserve is 34%.**

West Virginia Retiree Health Benefit Trust Fund
STATEMENT OF CHANGES IN PLAN NET POSITION
Thursday, May 31, 2026
In Thousands

ACTUAL	BUDGET	PRIOR YR		BUDGET VARIANCE $	BUDGET VARIANCE %	PRIOR YR VARIANCE $	PRIOR YR VARIANCE %
			ADDITIONS				
			Employer Premiums:				
$ 1,853	$ 1,855	$ 1,871	Health premiums - Non Par	$ (2)	0%	$ (18)	(1%)
5,587	5,733	5,995	Health Premiums - RLC Health, Life	(146)	-3%	(408)	(7%)
9,376	9,167	26,707	Pay Go Premiums	209	0%	(17,331)	(65%)
27,500	27,500	27,500	State appropriation - OPEB	-	0%	-	0%
44,316	**44,255**	**62,073**	**Total Employer Premiums**	**61**	**0%**	**(17,757)**	**(29%)**
			Other Additions:				
765	458	458	Retiree Drug Subsidy	307	67%	307	67%
349,161	139,626	146,243	Investment Income	209,535	150%	202,918	139%
394,242	**184,339**	**208,774**	**TOTAL ADDITIONS**	**209,903**	**114%**	**185,468**	**89%**
			DEDUCTIONS				
76,084	78,486	59,357	Payments to Managed Care Org.	2,402	3%	(16,727)	(28%)
23,838	24,859	23,992	Life Insurance Expense	1,021	4%	154	1%
52,155	63,329	53,366	Medical Claims Expense	11,174	18%	1,211	2%
25,547	31,789	22,545	Pharmacy Claims Expense	6,242	20%	(3,002)	(13%)
1,180	1,223	1,161	Administrative Service Fees (External)	43	4%	(19)	(2%)
(57,852)	(59,765)	(54,445)	Member Health premiums	(1,913)	(3%)	3,407	6%
(23,847)	(25,251)	(23,988)	Member Life Insurance Premiums	(1,404)	(6%)	(141)	(1%)
2,606	3,024	2,836	Other Operating Expenses	418	14%	230	8%
99,744	**117,724**	**84,824**	**TOTAL DEDUCTIONS**	**17,980**	**15%**	**(14,920)**	**(18%)**
294,498	**66,615**	**123,950**	**NET POSITION INCREASE (DECREASE)**	**227,883**	**342%**	**170,548**	**138%**
			Net Position Restricted for Post Employment Benefits				
2,128,917	2,128,917	1,945,517	Beginning of Period Total Net Position	-	0%	183,400	9%
2,169,803	1,941,920	1,868,122	End of Period Net Position - Restricted	227,883	12%	301,681	16%
253,612	253,612	201,345	End of Period Net Position - PSR	-	0%	52,267	26%
$ 2,423,415	**$ 2,195,532**	**$ 2,069,467**	**End of Period Total Net Position**	**$ 227,883**	**9%**	**$ 353,948**	**17%**

West Virginia Retiree Health Benefit Trust Fund
STATEMENT OF PLAN NET POSITION
Thursday, May 31, 2026
In Thousands

	CURRENT YR	PRIOR YR	VARIANCE $	VARIANCE %
ASSETS				
Cash - Operating Fund	$11,662	$9,073	$ 2,589	29%
INVESTMENTS				
WV Board of Treasury Investments	10,687	689	9,998	1,451%
WV Investment Management Board	2,426,059	2,088,486	337,573	16%
Total Investments	2,436,746	2,089,175	347,571	17%
Due From / (To) WV PEIA	(4,732)	(15,463)	10,731	69%
PREMIUM ACCOUNTS RECEIVABLE				
Premium Accounts Receivable	1,564	1,543	21	1%
Less: Allowance for Doubtful Accounts	(585)	(46)	(539)	(1,172%)
Net - Premium Accounts Receivable	979	1,497	(518)	35%
Other Receivables	1,044	5,029	(3,985)	(79%)
TOTAL ASSETS	**2,445,699**	**2,089,311**	**356,388**	**17%**
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows of Resources Related to Pension	211	147	64	44%
Deferred Outflows of Resources Related to OPEB	29	6	23	383%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	**240**	**153**	**87**	**57%**
Claims payable	10,008	7,980	(2,028)	(25%)
Accounts payable	37	31	(6)	(19%)
Accrued Liabilities	12,353	11,923	(430)	(4%)
TOTAL LIABILITIES	**22,398**	**19,934**	**(2,464)**	**(12%)**
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources Related to Pension	118	2	(116)	(5,800%)
Deferred Inflows of Resources Related to OPEB	8	61	53	87%
TOTAL DEFERRED INFLOWS OF RESOURCES	**126**	**63**	**(63)**	**(100%)**
Net Position- PSR	253,612	201,345	52,267	26%
Net Position- Restricted	2,169,803	1,868,122	301,681	16%
NET POSITION RESTRICTED FOR POST EMPLOYMENT BENEFITS	**$ 2,423,415**	**$ 2,069,467**	**$ 353,948**	**17%**

West Virginia Public Employees Insurance Agency
Statement of Changes in Plan Net Position
For the Eleven Months Ending Sunday, May 31, 2026
(In Thousands US Dollars)
(Unaudited-For Internal Use Only)

ACTUAL	BUDGET	PRIOR YR		BUDGET VARIANCE $	BUDGET VARIANCE %	PRIOR YR VARIANCE $	PRIOR YR VARIANCE %
			OPERATING REVENUE				
			Premium Revenue				
$ 660,888	$ 686,519	$ 586,382	Health Insurance - State Gov. - Employers	$ (25,631)	(4%)	$ 74,506.00	13%
165,884	185,948	150,154	Health Insurance - State Gov. - Employees	(20,064)	(11%)	15,730	10%
185,492	198,232	166,436	Health Insurance - Local Gov. - All	(12,740)	(6%)	19,056	11%
4,817	4,289	4,610	Administrative Fees, Net of Refunds	528	12%	207	4%
1,145	1,900	1,807	Other Premium Revenue	(755)	(40%)	(662)	(37%)
1,018,226	**1,076,888**	**909,389**	**Total Operating Revenue**	**(58,662)**	**(5%)**	**108,837**	**12%**
			NON-OPERATING REVENUE				
2,183	2,525	2,299	Life Insurance	(342)	(14%)	(116)	(5%)
-	-	79,750	Direct Transfer	-		(79,750)	(100%)
24,168	8,307	14,766	Interest and Investment Income	15,861	191%	9,402	64%
9,376	9,167	26,707	WV RHBT Pay Go Premiums	209	2%	(17,331)	(100%)
35,727	**19,999**	**123,522**	**Total Non-Operating Revenue**	**15,728**	**79%**	**(87,795)**	**(71%)**
1,053,953	**1,096,887**	**1,032,911**	**TOTAL REVENUE**	**(42,934)**	**(4%)**	**21,042**	**2%**
			EXPENSES				
570,263	640,870	571,484	Claims Expense - Medical	70,607	11%	1,221	0%
351,746	415,142	364,679	Gross Claims Expense - Drugs	63,396	15%	12,933	4%
(113,432)	(127,305)	(135,458)	Prescription Rebate	(13,873)	(11%)	(22,026)	(16%)
238,314	287,837	229,221	Net Claims Expense- Drugs	49,523	17%	(9,093)	(4%)
77,150	67,991	64,152	Payments to Managed Care Org.	(9,159)	(13%)	(12,998)	(20%)
22,979	19,873	20,369	Administrative Service Fees	(3,106)	(16%)	(2,610)	(13%)
1,542	2,519	1,074	Wellness and Disease Management	977	39%	(468)	(44%)
5,450	5,907	5,298	Other Operating Expenses	457	8%	(152)	(3%)
1,939	3,658	1,931	Life Insurance Expense	1,719	47%	(8)	(0%)
550	428	428	ACA Comparative Effectiveness Fee	(122)	(29%)	(122)	(29%)
9,376	9,167	26,707	WV RHBT Pay Go Premiums	(209)	(2%)	17,331	100%
927,563	**1,038,250**	**920,664**	**TOTAL EXPENSES**	**110,687**	**11%**	**(6,899)**	**(1%)**
126,390	**58,637**	**112,247**	**YTD Surplus (Deficit)**	**67,753**	**116%**	**14,143**	**13%**
217,073	217,073	81,292	Total Net Position, Beginning of Period	-	0%	135,781	167%
$ 343,463	**$ 275,710**	**$ 193,539**	**Total Net Position, End of Period**	**$ 67,753**	**25%**	**$ 149,924**	**77%**

West Virginia Public Employees Insurance Agency
Statement of Net Position
Sunday, May 31, 2026
(In Thousands)
(Unaudited-For Internal Use Only)

	CURRENT YR	PRIOR YR	VARIANCE $	VARIANCE %
Assets				
Current assets:				
Cash and cash equivalents	$ 21,313	$ 62,905	$ (41,592)	(66%)
Equity position in internal investment pool	120,276	76,280	43,996	58%
Accounts receivables:				
Premium, less allowance for doubtful accounts	22,032	19,115	2,917	15%
Due From RHBT	4,822	15,463	(10,641)	(69%)
Prescription rebates, less allowance for doubtful accounts	19,427	23,540	(4,113)	(17%)
Appropriation due from State of West Virginia	-	-	-	#DIV/0!
Others	6,327	4,649	1,678	36%
Total current assets	194,197	201,952	(7,755)	(4%)
Noncurrent assets:				
Equity position in internal investment pools	308,624	155,830	152,794	98%
Equity position in internal investment pool – restricted	5,142	4,486	656	15%
Furniture and equipment, net	-	56	(56)	(100%)
Postemployment Benefits- Pension & OPEB	170	43	127	295%
Total noncurrent assets	313,936	160,415	153,521	96%
Total assets	**508,133**	**362,367**	**145,766**	**40%**
Deferred outflows of resources related to pension & OPEB	444	286	158	55%
Liabilities				
Current liabilities:				
Incurred but not reported reserve	109,110	105,890	3,220	3%
Current claims payable	7,229	12,240	(5,011)	(41%)
Premium deficiency reserve	-	661	(661)	(100%)
Accounts payable	13,823	9,840	3,983	40%
Unearned revenue	26,890	33,364	(6,474)	(19%)
Other accrued liabilities	3,239	2,848	391	14%
Total current liabilities	160,291	164,843	(4,552)	(3%)
Noncurrent liabilities:				
Life Insurance premium stabilization reserve	4,590	4,153	437	11%
Total liabilities	**164,881**	**168,996**	**(4,115)**	**(2%)**
Deferred inflows of resources related to pension & OPEB	233	118	115	97%
Net position				
Invested in capital assets	-	56	(56)	(100%)
Unrestricted	343,463	193,483	149,980	78%
Total net position	**$ 343,463**	**$ 193,539**	**$ 149,924**	**77%**

Real Estate Division

August 2026

Interim Packet

Department of Administration Real Estate Division Leasing Report

For the period of July 1, 2026 through July 24, 2026

There are 4 leasing changes for this period, and they are as follows:

- 1 – New Contract of Lease
- 3 – Straight Renewal

Department of Administration Real Estate Division Leasing Report

For the period of July 1, 2026 through July 24, 2026

NEW CONTRACT OF LEASE - DOA Owned

WEST VIRGINIA PUBLIC EMPLOYEES GRIEVANCE BOARD

EGB-017 New Contract of Lease for 40 years consisting of 3,264 square feet of office space at the monthly rate of $950.00, annual cost $11,400.00, full service, Building #18, located at 103 Michigan Avenue, in the City of Charleston, Kanawha County, West Virginia.

STRAIGHT RENEWAL

GENERAL SERVICES DIVISION

GSD-012 Renewal for 1 year consisting of 70 parking spaces at the current rate of $20.00 per space, annual cost $16.800.00, full service, in the City of Clarksburg, Harrison County, West Virginia.

WORKFORCE WEST VIRGINIA

WWV-029 Renewal for 5 year(s) consisting of 6,306 square feet of office space at the current annual per square foot rate of $15.25, annual cost $96,166.50, full service, 300 New River Drive, in the New River Town Center, in the City of Beckley, Raleigh County, West Virginia.

DEPARTMENT OF HUMAN SERVICES

HUM-027 Renewal for 5 years consisting of 17,800 square feet of office space at the current annual per square foot rate of $16.14, annual cost $287,292.00, 840 Virginia Avenue, in the City of Welch, McDowell County, West Virginia.

Real Estate Division
Monthly Summary of Lease Activity
July 1 - 24, 2026

# of Transactions	Agency	Lease #	County	Square Feet	Rental Rate	Annual Rent	Term in years	Total Aggregate
1	West Virginia Public Employees Grievance Board	EGB-017	Kanawha	3,264	$950/month	$11,400.00	40.00	$456,000.00
2	General Services Division	GSD-012	Harrison	70 spaces	$20/space/month	$16,800.00	1.00	$16,800.00
3	Workforce West Virginia	WWV-029	Raleigh	6,306	$15.25per sf	$96,166.50	5.00	$480,832.50
4	Department of Human Services	HUM-027	McDowell	17,800	$16.14 per sf	$287,292.00	14.00	$4,022,088.00

Total Rentable : 27,370

Total Annual Rent $411,658.50

MEDICAID REPORT

June 2026

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES

Bureau for Medical Services

Joint Committee on Government and Finance and
Legislative Oversight Commission on Health and
Human Resources Accountability
August 2026

WV DEPARTMENT OF HUMAN SERVICES
BUREAU FOR MEDICAL SERVICES
EXPENDITURES BY PROVIDER TYPE
SFY2026

MONTH OF JUNE 2026	ACTUALS	TOTAL	ACTUALS	Estimate	ACTUALS	DIFFERENCE
	SFY2025	SFY2026	Current Month Ended 06/30/26	Current Month Ended 06/30/26	Year To-Date Thru 06/30/26	Budget vs 6/30/2026
EXPENDITURES:						
Inpatient Hospital - Reg. Payments [3]	91,752,632	91,087,740	6,382,858	7,287,019	56,388,508	34,699,232
Inpatient Hospital - DSH	54,207,638	61,000,000	(7,228,041)	4,880,000	60,329,287	670,713
Inpatient Hospital - Supplemental Payments	4,801,783	-	-	-	8,630,031	(8,630,031)
Inpatient Hospital - GME Payments	16,701,237	19,000,000	-	1,520,000	17,700,603	1,299,397
Mental Health Facilities	10,672,484	10,993,389	999,747	879,471	9,350,689	1,642,700
Mental Health Facilities - DSH Adjustment Payments	18,887,044	25,090,164	-	2,007,213	18,889,594	6,200,570
Nursing Facility Services - Regular Payments [2]	1,059,754,410	999,130,496	89,501,815	79,930,440	1,068,823,737	(69,693,241)
Nursing Facility Services - Supplemental Payments	-	32,000,000	-	2,560,000	-	32,000,000
Intermediate Care Facilities - Public Providers	-	-	-	-	-	-
Intermediate Care Facilities - Private Providers	77,215,234	77,735,197	4,811,214	6,218,816	74,129,763	3,605,434
Intermediate Care Facilities - Supplemental Payments	-	-	-	-	-	-
Physicians Services - Regular Payments	28,222,153	26,919,717	1,779,510	2,153,577	22,445,859	4,473,857
Physicians Services - Supplemental Payments	-	-	-	-	-	-
Physician and Surgical Services - Evaluation and Management	-	-	-	-	-	-
Physician and Surgical Services - Vaccine Codes	-	-	-	-	-	-
Outpatient Hospital Services - Regular Payments	46,606,408	46,972,608	3,068,170	3,757,809	36,831,614	10,140,995
Outpatient Hospital Services - Supplemental Payments	-	-	-	-	-	-
Prescribed Drugs	862,159,059	905,651,499	90,343,362	72,452,120	935,987,030	(30,335,531)
Drug Rebate Offset - National Agreement	(457,652,673)	(457,652,672)	(57,680,498)	(36,612,214)	(511,470,026)	53,817,353
Drug Rebate Offset - State Sidebar Agreement	(115,214,140)	(145,214,141)	(554,155)	(11,617,131)	(118,847,069)	(26,367,072)
Drug Rebate Offset - MCO National	(5,971,941)	(5,971,938)	(891,823)	(477,755)	(10,822,250)	4,850,312
Drug Rebate Offset - MCO State Sidebar Agreement	554	(553)	-	(44)	(2,832)	2,279
OUD Medication Assisted Treatment–Drugs	99,727,488	-	10,778,844	-	110,366,329	(110,366,329)
Dental Services	4,752,910	5,111,781	287,480	408,942	3,725,580	1,386,201
Other Practitioners Services - Regular Payments	6,015,352	8,540,642	256,029	683,251	3,105,023	5,435,618
Other Practitioners Services - Supplemental Payments	-	-	-	-	-	-
Clinic Services	195,568	376,109	5,924	30,089	74,165	301,944
Lab & Radiological Services	6,030,760	5,649,868	367,606	451,989	4,980,595	669,273
Home Health Services	17,447,141	25,532,922	3,661,708	2,042,634	16,514,451	9,018,471
Hysterectomies/Sterilizations	1,566	80	989	6	11,786	(11,706)
Pregnancy Terminations	-	-	588	-	3,440	(3,440)
EPSDT Services	1,670,232	1,571,953	166,447	125,756	1,469,459	102,494
Rural Health Clinic Services	2,942,930	2,842,887	205,043	227,431	2,742,120	100,767
Medicare Health Insurance Payments - Part A Premiums	31,129,530	35,082,774	2,862,366	2,806,622	33,384,987	1,697,787
Medicare Health Insurance Payments - Part B Premiums	152,317,594	184,582,071	14,358,262	14,766,566	167,579,292	17,002,779
120% - 134% Of Poverty	13,899,204	14,079,783	1,361,459	1,126,383	15,401,967	(1,322,184)
135% - 175% Of Poverty	-	-	-	-	-	-
Coinsurance And Deductibles	15,701,201	14,748,181	1,675,674	1,179,855	17,820,543	(3,072,362)

WV DEPARTMENT OF HUMAN SERVICES
BUREAU FOR MEDICAL SERVICES
EXPENDITURES BY PROVIDER TYPE
SFY2026

MONTH OF JUNE 2026	ACTUALS	TOTAL	ACTUALS	Estimate	ACTUALS	DIFFERENCE
	SFY2025	SFY2026	Current Month Ended 06/30/26	Current Month Ended 06/30/26	Year To-Date Thru 06/30/26	Budget vs 6/30/2026
Medicaid Health Insurance Payments: Managed Care Organizations (MCO)	2,118,653,101	3,791,713,969	181,247,649	303,337,118	3,645,663,913	146,050,056
Medicaid MCO - Evaluation and Management	-	-	-	-	-	-
Medicaid MCO - Vaccine Codes	-	-	-	-	-	-
Medicaid Health Insurance Payments: Prepaid Ambulatory Health Plan	-	-	-	-	-	-
Medicaid Health Insurance Payments: Prepaid Inpatient Health Plan	-	-	-	-	-	-
Medicaid Health Insurance Payments: Group Health Plan Payments	3,227,388	2,978,734	724,317	238,299	3,448,497	(469,763)
Medicaid Health Insurance Payments: Coinsurance	-	-	-	-	-	-
Medicaid Health Insurance Payments: Other	-	-	-	-	-	-
Home & Community-Based Services (IDD)	382,292,815	466,989,757	33,339,890	37,359,181	414,966,408	52,023,349
Home & Community-Based Services (Aged/Disabled)	205,054,859	254,483,573	24,492,600	20,358,686	239,795,112	14,688,461
Home & Community-Based Services (Traumatic Brain Injury)	2,797,145	3,567,398	287,328	285,392	3,166,862	400,536
Home & Community-Based Services (State Plan 1915(i) Only)	-	-	-	-	-	-
Home & Community-Based Services (State Plan 1915(j) Only)	-	-	-	-	-	-
Community Supported Living Services	-	-	-	-	-	-
Programs Of All-Inclusive Care Elderly	-	-	-	-	-	-
Personal Care Services - Regular Payments	96,977,641	115,659,402	11,947,716	9,252,752	128,065,414	(12,406,013)
Personal Care Services - SDS 1915(j)	-	-	-	-	-	-
Targeted Case Management Services - Com. Case Management	-	-	-	-	-	-
Targeted Case Management Services - State Wide	489,236	1,199,851	33,021	95,988	372,706	827,145
Primary Care Case Management Services	-	-	-	-	-	-
Hospice Benefits	45,885,818	45,500,000	3,650,255	3,640,000	46,082,646	(582,646)
Emergency Services Undocumented Aliens	1,166,502	1,400,000	62,313	112,000	1,220,544	179,456
Federally Qualified Health Center	11,097,827	11,752,296	566,522	940,184	7,738,568	4,013,728
Non-Emergency Medical Transportation	39,114,908	42,626,382	3,664,137	3,410,111	40,841,026	1,785,356
Physical Therapy	1,002,892	932,832	81,995	74,627	986,310	(53,478)
Occupational Therapy	396,829	367,974	35,186	29,438	394,842	(26,868)
Services for Speech, Hearing & Language	270,218	262,241	23,832	20,979	283,335	(21,094)
Prosthetic Devices, Dentures, Eyeglasses	788,184	794,297	86,032	63,544	1,173,418	(379,121)
Diagnostic Screening & Preventive Services	84,947	79,841	4,262	6,387	56,951	22,890
Nurse Mid-Wife	81,099	78,975	4,471	6,318	43,409	35,566
Emergency Hospital Services	-	-	-	-	-	-
Critical Access Hospitals	29,014,947	29,986,281	2,144,383	2,398,902	28,072,609	1,913,671
Nurse Practitioner Services	6,443,517	5,751,325	503,862	460,106	6,649,638	(898,313)
School Based Services	31,793,116	30,000,000	32,687,153	2,400,000	35,622,852	(5,622,852)
Rehabilitative Services (Non-School Based)	34,278,676	41,715,267	3,766,285	3,476,272	42,440,128	(724,861)
2a) Opioid Treatment Program (OTP) - Methadone services	2,917,446	-	465,132	-	240,142	(240,142)
2a) Opioid Treatment Program (OTP) - Peer Recovery Support Services	629,149	-	20,993	-	420,782	(420,782)
2a) Opioid Treatment Program (OTP) - Residential Adult Services	11,823,698	-	503,450	-	8,297,612	(8,297,612)
2a) OUD Medicaid Assisted Treatment Services	19,267,757	-	1,708,726	-	22,160,458	(22,160,458)
2a) Opioid Treatment Program (OTP) - Other	925,709	-	30,216	-	667,949	(667,949)
Private Duty Nursing	5,663,588	6,000,000	460,647	480,000	5,754,205	245,795
Freestanding Birth Centers	-	-	-	-	-	-
Health Home for Enrollees w Chronic Conditions	306,627	-	-	-	1,622	(1,622)
Other Care Services	33,215,156	32,137,377	3,297,243	2,570,990	34,405,997	(2,268,620)
Less: Recoupments	-	-	(460,075)	-	(14,690,022)	14,690,022
NET MEDICAID EXPENDITURES:	5,129,634,153	6,870,838,326	471,900,119	549,806,117	6,749,888,208	120,950,118

WV DEPARTMENT OF HUMAN SERVICES
BUREAU FOR MEDICAL SERVICES
EXPENDITURES BY PROVIDER TYPE
SFY2026

MONTH OF JUNE 2026	ACTUALS SFY2025	TOTAL SFY2026	ACTUALS Current Month Ended 06/30/26	Estimate Current Month Ended 06/30/26	ACTUALS Year To-Date Thru 06/30/26	DIFFERENCE Budget vs 6/30/2026
Collections: Third Party Liability (line 9A on CMS-64)	(15,647,934)	-		-	(15,893,063)	15,893,063
Collections: Probate (line 9B on CMS-64)	(4,412,180)	-		-	(1,800,946)	1,800,946
Collections: Identified through Fraud & Abuse Effort (line 9C on CMS-64)	(155,177)	-		-	(230,806)	230,806
Collections: Other (line 9D on CMS-64)	(23,274,692)	-		-	(23,623,220)	23,623,220
				-		
NET EXPENDITURES and CMS-64 ADJUSTMENTS:	5,086,144,169	6,870,838,326	471,900,119	549,806,117	6,708,340,174	162,498,152
Plus: Medicaid Part D Expenditures	58,027,398	61,939,281	5,208,255	4,955,142	61,619,342	319,939
Plus: State Only Medicaid Expenditures	248,911	397,447	32,187	31,796	322,374	75,073
Plus: Money Follow the Person Expenditures	1,244,706	1,257,278	139,192	100,582	1,323,219	(65,941)
				-		
TOTAL MEDICAID EXPENDITURES	$5,145,665,185	$6,934,432,332	$477,279,753	$554,893,637	$6,771,605,109	$162,827,223
				-		
Plus: Reimbursables [1]	6,645,993	-	906,205	-	7,546,199	(7,546,199)
Plus: NATCEP/PASARR/Eligibility Exams	297,175	211,537	500	16,923	151,843	59,694
Plus: HIT Incentive Payments	-	-	-	-	-	-
				-		
TOTAL EXPENDITURES	$5,152,608,353	$6,934,643,869	$478,186,458	$554,910,560	6,779,303,151	155,340,718

(1) This amount will revert to State Only if not reimbursed.
(2) Of the amount in the 'Nursing Facility Services - Regular Payments' line $14,333,097 is the amount paid to State Facilities year to date.
(3) Due to a reporting error Inpatient Hospital lines will be corrected with quarter-end adjustments.

WV DEPARTMENT OF HUMAN SERVICES
BUREAU FOR MEDICAL SERVICES
MEDICAID CASH REPORT
SFY2026

MONTH OF JUNE 2026	ACTUALS	ACTUALS	ACTUALS	Difference	TOTAL
	SFY2025	Current Month Ended 06/30/26	Year-To-Date Thru 06/30/26	Budget vs Actual	SFY2026
REVENUE SOURCES					
Beg. Bal. 7/01/22 (5084/1020 prior mth)	51,699,646	2,441,775	112,276,148	-	112,276,148
MATCHING FUNDS					
General Revenue (0403/189)	102,571,866	7,409,179	79,174,335	-	79,174,335
Prescription Drugs (FFS)	19,740,698	2,412,754	21,934,109	-	21,934,109
Physical and Occupational Therapy (FFS)	68,792	8,409	76,436	-	76,436
Speech, Hearing, and Language Disorders (FFS)	12,813	1,566	14,237	-	14,237
Respiratory Care Services (FFS)	10,083	1,233	11,203	-	11,203
Clinic Services (FFS)	144,471	17,659	160,523	-	160,523
Diagnostic, Screening, Preventive and Rehabilitative Services (FFS)	3,176	389	3,529	-	3,529
Dental Services (FFS)	166,390	20,338	184,878	-	184,878
Podiatry Services, Optometry Services, and Prosthetics (FFS)	31,078	3,799	34,531	-	34,531
Chiropractic Services (FFS)	5,206	637	5,784	-	5,784
Private Duty Nurses, Personal Care, and Other Practitioner Services (FFS)	11,847,294	1,448,003	13,163,660	-	13,163,660
Hospice Benefits (FFS)	1,398,793	170,964	1,554,214	-	1,554,214
Case Management (FFS)	110,938	13,559	123,264	-	123,264
Institution for Mental Disease Services (FFS)	1,276,985	156,078	1,418,872	-	1,418,872
Intermediate Care Facility Services (FFS)	3,233,567	395,216	3,592,852	-	3,592,852
Health Homes for Enrollees with Chronic Conditions (FFS)	127,329	15,564	141,477	-	141,477
Managed Care Organizations (FFS)	113,493,869	1,871,475	126,104,299	-	126,104,299
Substance Use Disorder Waiver (FFS)	842,151	101,900	926,366	-	926,366
IDD Waiver (0403/466)	108,541,736	1,939,592	108,541,736	-	108,541,736
Rural Hospitals Under 150 Beds (0403/940)	2,596,000	216,333	2,596,000	-	2,596,000
Tertiary Funding (0403/547)	6,356,000	529,666	6,356,000	-	6,356,000
Traumatic Brain Injury (0403/835)	800,000	110,000	1,000,000	-	1,000,000
Title XIX Waiver for Seniors (0403-533)	13,593,620	4,166,159	47,060,282	-	47,060,282
Medical Services Surplus (0403/633)	39,376,837		-	-	-
Waiver for Senior Citizens Surplus (0403/526)	-		-	-	-
Lottery Waiver (Less 550,000) (5405/539)	27,386,092		27,386,092	-	27,386,092
Lottery Waiver (0420/539)	6,580,366		6,580,366	-	6,580,366
Lottery Transfer (5405/871)	16,400,070		16,400,070	-	16,400,070
Excess Lottery (5365/189)	72,739,018	55,805,007	80,805,007	-	80,805,007
Lottery Surplus (5405/68199)	14,750,000		14,750,000	-	14,750,000
Lottery Surplus (5365/68100)	62,022,906		20,545,488	-	20,545,488
Trust Fund Appropriation (5185/189)	48,616,548	7,250,000	43,313,982	647,869	43,961,851
Provider Tax (5090/189)	696,594,315	59,500,000	807,037,884	8,062,116	815,100,000
NSGO UPL (5084/6717)	-		-	-	-
Expirations (5084)	-		-	-	-

Certified Match	19,180,551	-	5,252,286	10,790,214	16,042,500
Reimbursables - Amount Reimbursed	5,195,573	-	677,037	(677,037)	-
Other Revenue (MWIN, Escheated Warrants, etc.) 5084/4010 & 4015	841,314	90,406	1,025,942	(1,025,942)	-
CHIP State Share	-		-	-	-
CMS - 64 Adjustments	2,942,645		416,028	(416,028)	-
TOTAL MATCHING FUNDS	$ 1,451,298,736	$ 146,097,661	$ 1,550,644,919	17,381,191	$ 1,568,026,109
			-		
FEDERAL FUNDS	3,812,894,131	374,423,575	5,263,638,691	260,892,050	5,524,530,742
TOTAL REVENUE SOURCES	$ 5,264,192,866	$ 520,521,236	$ 6,814,283,610	$ 278,273,241	$ 7,092,556,851
TOTAL EXPENDITURES:					
Provider Payments	$ 5,152,608,353	$ -	$ 3,105,587,115	$ 3,829,056,754	$ 6,934,643,869
TOTAL	$ 111,584,513	$ 520,521,236	$ 3,708,696,494	$ (3,550,783,512)	$ 157,912,982

Notes: FMAP (74.22% applicable Oct 2025 - Jun 2026)
FFS: Fee For Service

MEDICAID WAIVER REPORT

June 2026

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES

Bureau for Medical Services

Joint Committee on Government and Finance and
Legislative Oversight Commission on Health and
Human Resources Accountability
August 2026

WV Department of Human Services
Bureau for Medical Services A&D Waiver Program Report

Aged & Disabled Waiver Reported April 30, 2026		FY2025	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	FY2026 YTD
ADW Slots approved by CMS		8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750
ADW Slots available for Traditional enrollees		8,674	8,674	8,674	8,674	8,674	8,674	8,674	8,674	8,674	8,674	8,674	8,674	8,674	8,674
ADW Slots reserved for TMH/MFP		76	76	76	76	76	76	76	76	76	76	76	76	76	76
ADW Slots reserved for TMH/MFP															
Total number of members served YTD (unduplicated slots used) (2) **YTD Column reflects most recent month's count**		8,618	7,780	7,941	8,134	8,282	8,313	8,313	8,645	8,661	8,786	8,934	8,712	8,707	8,707
Applicants determined eligible this month this month and added to MEL. *196 of 197 are awaiting financial eligiblity not yet on MEL.		185	217	169	191	170	125	144	159	153	146	143	164	197	197
Applicants denied medical eligiblity for ADW.		59	4	10	12	10	6	7	4	2	2	1	1	5	64
ACTIVE MEMBERS															
Total Active (traditional) Members at end of month		7,470	7,678	7,784	7,843	7,878	7,884	7,925	7,936	7,994	8,088	8,242	8,081	8,009	8,009
Total Active TMH/MFP (in the system)at the end of the month		43	42	40	42	40	45	48	52	54	57	66	74	76	76
Total Active TMH/MFP (in the system)at the end of the month															
Total Active at end of month (unduplicated slots active) YTD column reflects most recent month's count.		7,513	7,720	7,824	7,885	7,918	7,929	7,973	7,989	8,048	8,145	8,251	8,155	8,068	8,068
Active Members enrolled during current month - Activations		1,485	323	216	194	182	80	129	167	99	135	162	42	36	1,765
- Total Active Traditional (enrolled) during calendar month		1,434	311	214	190	176	74	126	163	97	132	153	34	30	1,700
- Total Active TMH / MFP (enrolled) during calendar month		51	12	2	4	6	6	3	4	2	3	9	8	6	65
- Total Active TMH / MFP (enrolled) during calendar month															
Members Discharged during the calendar month		1,552	116	112	133	149	84	83	151	40	42	56	37	36	1,039
ADW Members whose case was closed by reason	Closed for "Member is deceased" reason	809	61	54	57	71	36	40	94	20	24	23	6	4	490
	Closed for "Other" reason(4)	743	55	58	76	78	48	43	57	20	18	33	165	32	683
MANAGED ENROLLMENT LIST (MEL)															
# Eligible applicants closed during reporting month (removed from MEL)		2,270	290	180	193	165	136	174	1,123	418	368	347	285	176	3,855
ADW Applicants removed from the MEL	Applicant offered a slot (Traditional + MFP)	1,010	193	78	111	73	133	173	134	163	143	127	114	9	1,451
	Applicant became deceased	116	11	11	3	10	0	0	2	1	5	5	6	4	58
	Other (5)	1,144	86	91	79	82	3	1	987	254	220	215	165	163	2,346
Applicants on the MEL who are in a nursing facility. YTD column reflect summary # of members in setting.		0	10	0	0	0	0	0	0	0	2	2	2	14	14
Applicants on the MEL receiving Personal Care YTD Column reflects summary # members in setting		0	17	2	1	3	3	1	1	4	1	4	4	9	9
Applicants on the MEL at the end of month		330	34	43	14	18	13	18	38	26	14	25	72	264	264
Days - Average time spent on the MEL to date Minus MFP Applicants		5	7	8	13	11	29	12	24	29	33	11	12	22	18

* No Data Received for April 2026

(1) Beginning January 1, 2024, an additional 250 slots were approved by CMS, increasing the total to 8750. Of these slots, 76 are reserved for Money Follows the Person and Rebalancing Demonstration Grant.

(2) Unduplicated slots used refers to the total number of members who accessed services during the fiscal year.

(3) Monthly number added to MEL is being reported in the month an applicant is determined medically eligible; however, the individual's placement date on the managed enrollment list will be based on their initial application date.

(4) Other reasons for closing a case may include, but are not limited to: No services for 180 days; unsafe environment, member non-compliance with program; member no longer desires services; member no longer a WV resident; member no longer medically or financially eligible.

(5) "Other" includes those who are no longer a WV resident, those who voluntarily decline the program, etc1

WV Department of Human Services

Bureau for Medical Services I/DD Waiver Program Report

Intellectual/Developmental Disabilities Waiver Reported April 30, 2026		FY2025	July-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	YTD2026
Slots approved by CMS		6,165	6,165	6,165	6,165	6,165	6,165	6,165	6,165	6,165	6,165	6,165	6,165	6,165	6,165
Total number of members served YTD (unduplicated slots used) (1)		6,157	6,093	6,104	6,106	6,128	6,132	6,143	6,143	6,146	6,148	6,151	6,156	6,158	6,158
Total number of members served YTD in Traditional Slots		6,150	6,093	6,104	6,106	6,128	6,132	6,143	6,143	6,146	6,144	6,147	6,143	6,153	6,153
Total number of members served YTD in Adult Ben H. slots (Active)		5	0	0	0	0	0	0	0	0	2	4	4	5	5
Total number of members served YTD in Children Ben H. slots (Active)		2	0	0	0	0	0	0	0	0	0	0	0	0	0
Applicants determined eligible (2)		523	41	25	60	60	45	35	41	24	29	42	39	46	487
Applicants determined ineligible (3)		487	42	35	26	52	45	28	43	18	36	32	37	31	425
ACTIVE MEMBERS															
# of active members at the end of the month (unduplicated slots active) (1)		5,992	6,085	6,084	6,073	6,076	6,071	6,064	6,054	6,038	6,018	6,015	6,014	5,997	5,997
Discharged members at the end of the calendar month		173	10	14	15	21	9	18	10	20	24	6	6	19	172
Discharged members who were discharged by reason	Deceased	76	5	7	5	6	6	8	5	5	13	4	2	10	76
	Left program to enter a facility	45	0	3	4	5	1	4	3	5	7	2	2	1	37
	a. Hospital	1	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. ICF/IID	28	0	1	3	2	1	2	1	3	3	1	2	0	19
	c. Nursing Facility	22	1	2	1	3	0	2	2	2	4	1	0	1	19
	d. Psychiatric Facility	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Rehabilitation Facility	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	f. Other Facility	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other (6)	55	4	4	6	10	2	6	2	10	4	0	2	8	58
MANAGED ENROLLMENT LIST (MEL)															
Total number of applicants on the MEL at the end of the month		1,037	971	982	1,033	1,069	1,110	1,131	1,172	1,191	1,211	1,249	1,281	1,317	1,317
Number of applicants added to the MEL (4)		523	41	25	60	60	45	35	41	24	29	42	39	46	487
Applicants enrolled (removed from the MEL)		213	*103*	13	4	24	4	11	0	4	4	3	5	2	177
Applicants removed from the MEL due to Death (5)		4	1	0	1	0	0	2	0	0	1	0	1	0	6
Applicants removed from the MEL due to Other (6)		22	3	1	4	5	0	1	0	1	4	1	1	8	29
Applicants on the MEL who are in a Nursing Facility		4	11	12	14	14	16	14	14	14	12	15	16	16	16
Applicants on the MEL who are in an ICF/IID Group Home		47	45	45	45	46	48	45	55	57	60	62	63	64	64
Applicants on the MEL receiving Personal Care Services each month		17	10	18	22	22	22	20	22	22	24	27	29	29	29
Longest on the MEL to date (7)		1463	1,494	1,525	1,555	1,586	1,616	1,647	1,678	1,706	1,737	1,767	1,798	1,828	1,828

(1) Unduplicated slots used refers to the total number of members who accessed services during the fiscal year.

(2) and (3) Numbers determined medically eligible and ineligible reflect the activity for the month reported. Financial eligibility is not determined until after slot release.

(4) Monthly managed enrollment is being reported in the month an applicant is determined medically eligible; however, the individual's placement date on the managed enrollment list will be based on the date the Medical Eligibility Contract Agent (MECA) determines medical eligibility.

(5) Currently there is no way to track other reasons why someone may leave the MEL for reasons such as moved out of state, decided not to participate in program, etc.

(6) Other reasons for program discharge may include, but are not limited to; member is no longer financial or medically eligible, member moved out of state, no longer wants the service, etc.

(7) Longest number of days an applicant has been on the MEL.

* Data not available at the time of publication

WV Department of Human Services

Bureau for Medical Services TBI Waiver Program Report

Traumatic Brain Injury Waiver Reported May 31, 2026		FY2025	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	FY2026 YTD
Slots Approved By CMS (1)		102	102	102	102	102	102	102	102	102	102	102	102	102	102
-Slots Available for Traditional (non TMH-WV) enrollees		10	8	8	8	8	8	8	8	8	8	8	8	8	8
-Slots reserved for Take Me Home-WV (TMH-WV) enrollees		0	4	4	4	4	4	4	4	4	4	4	4	4	4
Total number of members served YTD (unduplicated slots used) (2) **YTD Column reflects most recent month's count**		102	93	95	95	95	95	96	97	96	95	94	92	94	94
Applicants determined eligible this month and added to MEL (3)		23	1	2	1	1	0	2	0	1	2	1	1	2	14
Applicants determined ineligible		1	0	0	0	0	0	0	0	0	0	0	2	2	4
ACTIVE MEMBERS															
Active members at the end of the month (unduplicated slots active) **YTD Column reflects most recent month's count**		90	91	94	94	93	94	96	97	96	95	94	92	94	94
Active members enrolled during the calendar month		11	3	4	2	0	1	2	1	0	0	1	1	2	17
-Total Active Traditional members enrolled during the calendar month		11	3	4	2	0	1	2	1	0	0	1	0	2	16
-Total Active TMH-WV members enrolled during the calendar month		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Members discharged during the calendar month		13	2	1	2	0	0	0	0	1	1	1	2	0	10
TBIW Members whose case was closed by reason	Member is deceased	2	1	0	0	0	0	0	0	0	1	1	0	0	3
	Other (4)	11	1	1	2	0	0	0	0	1	0	0	0	0	5
MANAGED ENROLLMENT LIST (MEL)															
# Eligible applicants closed during the calendar month (removed from MEL)		3	0	0	0	0	0	0	0	0	0	0	0	0	0
TBIW Applicants removed from the MEL	Applicant offered a slot	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	Applicant became deceased	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other (5)	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Applicants on the MEL who are in a nursing facility		2	0	0	0	0	0	0	0	0	0	0	0	0	0
Applicants on the MEL receiving Personal Care		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Applicants on the MEL at the end of the month		6	0	0	0	0	0	0	0	0	0	0	0	0	0
Days -Longest time spent on the MEL to date (6) **YTD Column reflects average # of days**		74	0	0	0	0	0	0	0	0	0	0	0	0	0

(1) CMS Approved 96+6=102 slots. Of the 102 slots approved by CMS, four (4) are reserved for the Money Follows the Person and Rebalancing Demonstration Grant for SFY 2025. March 2025 (1) one reserved slot was released and assigned to non TMH applicants.

(2) Unduplicated slots used refers to the total number of members who accessed services during the fiscal year. Two (2) funded slots became available, no services paid for this SFY .

(3) Monthly number added to MEL is being reported in the month an applicant is determined medically eligible; however, the individual's placement date on the managed enrollment list will be based on their initial application date.

(4) Other reasons for closing a case may include, but are not limited to: No services for 180 days; unsafe environment; member non-compliance with program; member no longer desires services; member no longer a WV resident; and/or member no longer medically or financially eligible.

(5) "Other" includes those who are no longer a WV resident, those who voluntarily decline the program, etc.

(6) Reported in actual number of days on the MEL.

NOTE: All data as reported by the Utilization Management Contractor is point-in-time

2025 Managed Care Annual House Bill 4217 Report

West Virginia Medicaid Programs

Bureau for Medical Services
Medicaid Managed Care Programs

May 1, 2026

Table of Contents

Executive Summary **1**

West Virginia Managed Care Organizations and Geographic Service Areas **1**

Managed Care Organization Provider Networks **1**

Providers by Provider Type 2

Providers by Specialty and Geographic Area 2

Managed Care Enrollment **2**

Enrollment by MCO 2

Enrollment by Eligibility Group 3

Claims by Provider Type and Timeliness of Payment **4**

Denied and Pended Claims **6**

Claims Paid to Non-Network Providers **7**

Self-Selection versus Auto-Enrollment **8**

Per-Member, Per-Month Payments and Total Capitation **8**

Health Outcomes **9**

West Virginia HEDIS® Measures 9

West Virginia Performance Measures 9

WV CAHPS® Results 29

Provider Satisfaction Surveys **36**

Annual Audited Financial Statements **36**

Sanctions **36**

Member Grievances and Appeals **37**

Outpatient Emergency Services and Urgent Care **38**

Inpatient Medicaid Days **39**

Pharmacy Benefits **39**

Service Authorizations **39**

Additional BMS Metrics and Measures **39**

Plan Quality Rating **39**

Medical Loss Ratio and Administrative Costs **40**

Fee-for-Service Medicaid 41

Annual Cost Information – Medicaid Managed Care 41

Aggregate Dollars Expended 41

Annual Rate of Cost Inflation 41

Appendix 42

Appendix A: Provider Network by Specialty, County, and MCO 42

Appendix B: WV BMS External Quality Review Annual Technical Report 42

Appendix C: ABHWV Provider Satisfaction Survey 42

Appendix D: HHOWV Provider Satisfaction Survey 42

Appendix E: THP Provider Satisfaction Survey 42

Appendix F: WP Provider Satisfaction Survey 42

Appendix G: ABHWV Audited Financial Statements 42

Appendix H: HHOWV Audited Financial Statements 42

Appendix I: THP Audited Financial Statements 42

Appendix J: WP Audited Financial Statements 42

Executive Summary

The Bureau for Medical Services (BMS) is the designated single state agency responsible for the administration of the State's Medicaid program. BMS administers Mountain Health Trust (MHT) and Mountain Health Promise (MHP) Medicaid managed care programs. The MHT and MHP programs aim to improve member access to high-quality care and lower health care costs through enhanced coordination of care.

BMS contracts with managed care organizations (MCOs) for the provision of medically necessary services provided by the State. Currently, BMS contracts with four MCOs through the MHT program: Aetna Better Health of West Virginia (ABHWV), Highmark Health Options of West Virginia (HHOWV), The Health Plan (THP), and Wellpoint West Virginia (WP). One of the four MCOs, ABHWV, is the sole contractor for the MHP program. In calendar year (CY) 2025, BMS served approximately 485,956 unique members through the four MCOs.

HHOWV began providing coverage as a new MCO provider for MHT effective August 1, 2024. Information, performance and trends presented for HHOWV in this report may differ from the other MCOs due to HHOWV's smaller member enrollment.

This report is specific to the Medicaid population and does not include members eligible and enrolled under Title XXI Children's Health Insurance Program (CHIP), unless otherwise indicated.

This annual report is required by West Virginia House Bill (HB) 4217. The report addresses each subsection of the bill in the order presented in the legislation.

West Virginia Managed Care Organizations and Geographic Service Areas

West Virginia BMS contracted with the following four MCOs in CY 2025:

1. ABHWV
2. HHOWV
3. THP
4. WP

Each MCO's geographic service area includes West Virginia's 55 counties.

Managed Care Organization Provider Networks

Each MCO has a defined network of providers for MHT members. ABHWV leverages the same provider network for both MHP and MHT programs.

BMS uses the access and capacity network requirements outlined in the MCO contracts to evaluate MCO provider networks. In addition to an annual provider network adequacy report, BMS monitors each MCO both weekly and monthly throughout the contracting period. By requiring MCO reports and evaluating based on contract standards, BMS ensures MHT and MHP members have adequate access to every contracted provider type.

The MCOs contract with over 100 different provider specialties. *Table 1* shows the total number of providers for each MCO based on MCO self-reported information. HHOWV's entry into the WV market on August 1, 2024, may explain the large variance in providers, when compared to the other three MCOs.

Table 1. Total Number of Providers Contracted by MCO

MCO	In-State Providers	Out-of-State Providers	Total Number of Contracted Providers
ABHWV	48,943	6,768*	55,711
HHOWV	12,298	1,977	14,275
THP	41,802	11,819	53,621
WP	36,200	13,713	49,913

* Please note, ABHWV did not provide out-of-state provider counts for CY2025. The out-of-state provider count for ABHWV represents an estimation based on state-performed provider network adequacy reviews.

Additional information about each provider type and specialty can be found in each MCO's provider directory link below:

1. ABHWV: Find a Provider
2. HHOWV: Find Care
3. THP: Provider Search
4. WP: Find Care

Providers by Provider Type

Table 2 shows the number of providers by provider type for each MCO.

Table 2. Total Number of Providers Contracted by Provider Type and MCO

Provider Type	ABHWV*	HHOWV	THP	WP
Behavioral Health	7,890	2,349	7,027	4,050
Dental	217	461	1,444	998
Medical	40,059	11,465	45,150	44,753
Other	777	0	0	112
Total	**48,943**	**14,275**	**53,621**	**49,913**

* Please note, the ABHWV count of providers by provider type do not include out-of-state providers for ABHWV. The MCO did not provide out-of-state provider counts by provider type for CY2025.

Providers by Specialty and Geographic Area

Provider counts by specialty and geographic area are available in *Appendix A: Provider Network by Specialty, County, and MCO.* Note that out-of-state provider counts were not included in ABHWV's data submission, and subsequently, not included in Appendix A.

Managed Care Enrollment

There were approximately 375,900 members in the MHT program and 25,750 in the MHP program as of December 31, 2025.

Enrollment by MCO

Table 3 displays the total number of enrollees by MCO and average monthly enrollment for MHT and MHP. Please note, the 2025 unique member count summarized in the Executive Summary is higher than the Total 2025 Enrollment as of December 31, 2025, and the Average Monthly Enrollment. This variance is due to enrollment of new members and disenrollment of existing members over the year, as well as a decreasing trend in total member enrollment over the year.

Table 3. Member Enrollment by MCO

Program	MCO	Total 2025 Enrollment (as of December 31, 2025)	Average Monthly Enrollment
MHT	ABHWV	133,521	132,803
MHT	HHOWV	15,115	11,239
MHT	THP	92,998	93,826
MHT	WP	134,266	137,295
MHT Total		**375,900**	**375,163**
MHP	ABHWV	25,750	27,123
MHP Total		**25,750**	**27,123**
Total		**401,650**	**402,286**

Enrollment by Eligibility Group

Table 4 shows the total number of enrollees as of December 31, 2025, by Medicaid eligibility group.

Table 5 displays average monthly enrollment by eligibility group.

Table 4. Total Member Enrollment by Medicaid Eligibility Group as of December 31, 2025

Eligibility Group	MHT ABHWV	MHT HHOWV	MHT THP	MHT WP	MHP ABHWV
Temporary Assistance for Needy Families (TANF)	61,867	5,449	38,875	64,244	25,049
Expansion	56,000	8,284	41,906	53,614	6
Supplemental Security Income (SSI)	11,979	497	9,523	12,464	238
Pregnant Women	3,328	875	2,454	3,641	1
Children with Special Health Care Needs (CSHCN)	347	10	240	303	456
Total	**133,521**	**15,115**	**92,998**	**134,266**	**25,750**

Table 5. Average Monthly Member Enrollment by Medicaid Eligibility Group

Eligibility Group	MHT ABHWV	MHT HHOWV	MHT THP	MHT WP	MHP ABHWV
TANF	61,790	4,347	39,405	66,328	26,414
Expansion	55,622	5,926	42,146	54,345	5
SSI	11,951	331	9,678	12,689	206
Pregnant Women	3,106	629	2,344	3,623	1
CSHCN	334	6	253	310	497
Total[1]	**132,803**	**11,239**	**93,826**	**137,295**	**27,123**

[1] Total average monthly member enrollment reported in
Table 5 may differ slightly from average monthly enrollment in Table 3 due to rounding.

Claims by Provider Type and Timeliness of Payment

Table 6 through *Table 10* summarize the timeliness of provider payments. They include the average number of days to claim adjudication and clean claim payments for each MCO by quarter and provider type. They also include percentage of clean claims paid to each provider type within 30 calendar days.

Table 6. ABHWV MHT Claim Adjudication and Timeliness of Payment

CY 2025 Quarter	ABHWV (MHT) Provider Type	Average Claim Adjudication Time (Calendar Days)	Average Clean Claim Payment Time (Calendar Days)	Percentage of Clean Claims Paid Within 30 Calendar Days
2025Q1	Medical	6	6	99.98%
	Behavioral Health (BH)	6	6	99.99%
	Dental	6	6	100.00%
2025Q2	Medical	5	5	99.99%
	BH	5	5	99.99%
	Dental	7	7	100.00%
2025Q3	Medical	6	6	99.93%
	BH	6	6	99.96%
	Dental	6	6	100.00%
2025Q4	Medical	6	6	99.99%
	BH	5	5	99.99%
	Dental	6	6	99.98%

Table 7. HHOWV MHT Claim Adjudication and Timeliness of Payment

CY 2025 Quarter	HHOWV Provider Type	Average Claim Adjudication Time (Calendar Days)	Average Clean Claim Payment Time (Calendar Days)	Percentage of Clean Claims Paid Within 30 Calendar Days
2025Q1	Medical	5	5	99.97%
	BH	4	4	100.00%
	Dental	2	2	100.00%
2025Q2	Medical	4	4	99.11%
	BH	4	5	97.85%
	Dental	2	2	100.00%
2025Q3	Medical	4	4	99.59%
	BH	4	4	99.67%
	Dental	2	3	100.00%
2025Q4	Medical	6	6	99.12%
	BH	5	5	99.43%
	Dental	2	3	100.00%

Table 8. THP MHT Claim Adjudication and Timeliness of Payment

CY 2025 Quarter	THP Provider Type	Average Claim Adjudication Time (Calendar Days)	Average Clean Claim Payment Time (Calendar Days)	Percentage of Clean Claims Paid Within 30 Calendar Days
2025Q1	Medical	12	11	74.08%
	BH	13	12	77.32%
	Dental	8	8	100.00%
2025Q2	Medical	11	10	82.95%
	BH	11	10	90.97%
	Dental	8	8	100.00%
2025Q3	Medical	8	8	90.36%
	BH	7	7	95.54%
	Dental	7	7	100.00%
2025Q4	Medical	7	7	94.70%
	BH	8	7	95.61%
	Dental	8	8	100.00%

Table 9. WP MHT Claim Adjudication and Timeliness of Payment

CY 2025 Quarter	WP Provider Type	Average Claim Adjudication Time (Calendar Days)	Average Clean Claim Payment Time (Calendar Days)	Percentage of Clean Claims Paid Within 30 Calendar Days
2025Q1	Medical	1	1	99.89%
	BH	2	2	99.92%
	Dental	8	8	100.00%
2025Q2	Medical	1	1	99.94%
	BH	1	1	99.93%
	Dental	8	8	100.00%
2025Q3	Medical	1	1	99.93%
	BH	2	1	99.96%
	Dental	7	7	100.00%
2025Q4	Medical	1	1	99.96%
	BH	1	2	99.84%
	Dental	8	8	100.00%

Table 10. ABHWV MHP Claim Adjudication and Timeliness of Payment

CY 2025 Quarter	ABHWV (MHP) Provider Type	Average Claim Adjudication Time (Calendar Days)	Average Clean Claim Payment Time (Calendar Days)	Percentage of Clean Claims Paid Within 30 Calendar Days
2025Q1	Medical	5	5	99.96%
	BH	7	7	99.99%
	Dental	6	6	100.00%
2025Q2	Medical	5	5	99.99%
	BH	6	6	99.99%
	Dental	6	6	100.00%
2025Q3	Medical	6	6	99.92%
	BH	7	7	99.96%
	Dental	6	6	100.00%
2025Q4	Medical	6	6	99.99%
	BH	6	6	99.98%
	Dental	6	6	99.96%

Denied and Pended Claims

Table 11 through *Table 15* show the number of denied and pended claims for each MCO by CY 2025 quarter.

Table 11. ABHWV MHT Denied and Pended Claims in CY 2025

ABHWV (MHT) Claim Outcomes	2025Q1	2025Q2	2025Q3	2025Q4
Total Claims Pended	123,281	110,778	108,770	121,576
Total Claims Denied	122,422	118,693	113,066	106,999

Table 12. HHOWV MHT Denied and Pended Claims in CY 2025

HHOWV Claim Outcomes	2025Q1	2025Q2	2025Q3	2025Q4
Total Claims Pended	10,013	12,346	16,663	20,913
Total Claims Denied	6,771	10,259	13,422	15,821

Table 13. THP MHT Denied and Pended Claims in CY 2025

THP Claim Outcomes	2025Q1	2025Q2	2025Q3	2025Q4
Total Claims Pended	4,477	3,916	4,271	4,804
Total Claims Denied	61,574	86,202	67,122	74,985

Table 14. WP MHT Denied and Pended Claims in CY 2025

WP Claim Outcomes	2025Q1	2025Q2	2025Q3	2025Q4
Total Claims Pended	8,170	47	28	858
Total Claims Denied	118,741	119,269	125,419	122,525

Table 15. ABHWV MHP Denied and Pended Claims in CY 2025

ABHWV (MHP) Claim Outcomes	2025Q1	2025Q2	2025Q3	2025Q4
Total Claims Pended	17,958	15,577	18,789	17,712
Total Claims Denied	18,040	14,825	15,265	12,109

Claims Paid to Non-Network Providers

Table 16 through *Table 20* are a summary of non-network provider payments.

Table 16. ABHWV MHT Non-Network Provider Payments by Provider Type and MCO

Claim Type	ABHWV (MHT) Total Number of Claims	Total Paid ($)
Medical	121,511	$22,755,036
BH	3,856	$1,723,588
Dental	606	$125,016
Total	**125,973**	**$24,603,640**

Table 17. HHOWV MHT Non-Network Provider Payments by Provider Type and MCO

Claim Type	HHOWV Total Number of Claims	Total Paid ($)
Medical	6,770	$1,411,583
BH	833	$135,836
Dental	86	$25,183
Total	**7,689**	**$1,572,602**

Table 18. THP MHT Non-Network Provider Payments by Provider Type and MCO

Claim Type	THP Total Number of Claims	Total Paid ($)
Medical	16,453	$2,827,690
BH	6	$3,597
Dental	751	$110,230
Total	**17,210**	**$2,941,517**

Table 19. WP MHT Non-Network Provider Payments by Provider Type and MCO

Claim Type	WP Total Number of Claims	Total Paid ($)
Medical	194,703	$25,777,961
BH	53,626	$3,599,419
Dental	141,704	$35,294,639
Total	**390,033**	**$64,672,020**

Table 20. ABHWV MHP Non-Network Provider Payments by Provider Type and MCO

Claim Type	ABHWV (MHP) Total Number of Claims	Total Paid ($)
Medical	15,107	$2,262,828
BH	1,183	$1,649,276
Dental	204	$43,965
Total	**16,494**	**$3,956,070**

Self-Selection versus Auto-Enrollment

Table 21 shows the number of members who chose their MCO compared to the number that auto-enrolled into each MCO. It also shows the percentage of total MCO members who self-selected or auto-enrolled.

Table 21. Number of Members Using Self-Selection vs. Auto-Enrollment by MCO

Program	MCO	Number (*Percentage*) of Members Who Self-Selected	Number (*Percentage*) of Members Who Auto-Enrolled
MHT	ABHWV	94,767 (71%)	38,754 (29%)
MHT	HHOWV	3,072 (20%)	12,043 (80%)
MHT	THP	59,121 (64%)	33,877 (36%)
MHT	WP	98,031 (73%)	36,235 (27%)
MHT Total		**254,991 (68%)**	**120,909 (32%)**
MHP	ABHWV	425 (2%)	25,325 (98%)
MHP Total		**425 (2%)**	**25,325 (98%)**
Total		**255,416 (64%)**	**146,234 (36%)**

Per-Member, Per-Month Payments and Total Capitation

The average per-member, per-month (PMPM) payment amount and total number of payments for each MCO are summarized in *Table 22*.

Table 22. Capitation and PMPM Payments by MCO

Program	MCO	Total Capitation	Total Member Months	Average PMPM
MHT	ABHWV	$667,800,273.96	1,683,373	$396.70
MHT	HHOWV	$57,104,823.00	128,346	$444.93
MHT	THP	$495,773,300.00	1,124,573	$440.85
MHT	WP	$625,636,627.38	1,641,386	$381.16
MHP	ABHWV	$209,114,053.22	329,507	$634.63

Health Outcomes

This section details health outcomes data. Health outcomes information reported below was provided in the 2025 External Quality Review (EQR) Annual Technical Report, published in April 2026. The report was posted to the West Virginia BMS public website at the following link, under the title “Quality Reports”. As of April 2026, prior year EQR Annual Technical Reports were also available at the link below.

West Virginia Bureau for Medical Services Managed Care Reports

West Virginia HEDIS® Measures

Please refer to Appendix 1 of the EQR Annual Technical Report by navigating to the link above to view the Healthcare Effectiveness and Data Information Set (HEDIS®) results for select measures. Appendix 1 of the EQR Annual Technical Report provides a comparison of nationally recognized health outcomes by MCO.

West Virginia Performance Measures

Table 23 reports performance measures for the combined MHT Medicaid and WVCHIP adult and child populations, and *Table 24* reports performance measures for the MHP adult and child populations. These performance measures are based on designated HEDIS®, Consumer Assessment of Health Plan Providers and Systems (CAHPS®), and Centers for Medicare & Medicaid Services Core Set measures. The results presented are representative of both the Medicaid and WVCHIP populations, which are not reported separately. Please note, performance measure results are not presented for HHOWV because the MCO was not servicing West Virginia Medicaid and WVCHIP for all of Measure Year (MY) 2024.

Table 23. MHT Performance Measures for MY 2024 (January through December 2024)

Performance Measure	Measure Steward^	ABHWV	THP	WP	MHT AVG
ADULT CORE SET					
(AAB-AD) Avoidance of Antibiotic Treatment in Adults with Acute Bronchitis: Ages 18 to 64	NCQA	30.20	36.87	35.89	34.46
(AAB-AD) Avoidance of Antibiotic Treatment in Adults with Acute Bronchitis: Ages 65 and Older	NCQA	NA$^{D<30}$	NA$^{D<30}$	NA$^{D<30}$	NA$^{D<30}$
(AIS-AD) Adult Immunization Status - Influenza: Ages 19 to 65	NCQA	13.44	12.98	13.26	13.24
(AIS-AD) Adult Immunization Status - Influenza: Age 66 and Older	NCQA	NA$^{D<30}$	NA$^{D<30}$	NA$^{D<30}$	22.00

Performance Measure	Measure Steward^	ABHWV	THP	WP	MHT AVG
(AIS-AD) Adult Immunization Status - Td/Tdap: Ages 19 to 65	NCQA	44.30	43.46	46.20	44.79
(AIS-AD) Adult Immunization Status - Td/Tdap: Age 66 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	30.00
(AIS-AD) Adult Immunization Status - Pneumococcal: Age 66 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	38.00
(AIS-AD) Adult Immunization Status - Zoster: Ages 50-65	NCQA	9.55	9.85	8.90	9.40
(AIS-AD) Adult Immunization Status - Zoster: Age 66 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	22.00
(AMM-AD) Antidepressant Medication Management - Effective Acute Phase Treatment: Ages 18 to 64	NCQA	66.34	75.16	63.94	67.96
(AMM-AD) Antidepressant Medication Management - Effective Acute Phase Treatment: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(AMM-AD) Antidepressant Medication Management - Effective Continuation Phase Treatment: Ages 18 to 64	NCQA	46.75	59.51	44.98	49.75
(AMM-AD) Antidepressant Medication Management - Effective Continuation Phase Treatment: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(AMR-AD) Asthma Medication Ratio: Ages 19 to 50	NCQA	68.78	54.64	67.11	63.96
(AMR-AD) Asthma Medication Ratio: Ages 51 to 64	NCQA	64.45	59.58	63.35	62.55
(AMR-AD) Asthma Medication Ratio: Total Ages 19 to 64	NCQA	67.51	56.11	66.05	63.55
(BCS-AD) Breast Cancer Screening: Ages 50 to 64	NCQA	49.20	49.68	50.48	49.81
(BCS-AD) Breast Cancer Screening: Ages 65 to 74	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	32.86
(CBP-AD) Controlling High Blood Pressure: Ages 18 to 64	NCQA	68.37	68.54	53.39	62.72
(CBP-AD) Controlling High Blood Pressure: Ages 65 to 85	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	53.85
(CCS-AD) Cervical Cancer Screening: Ages 21 to 64	NCQA	45.50	46.96	48.82	47.21
(CDF-AD) Screening for Depression and Follow-Up Plan: Ages 18 to 64	CMS	1.78	0.97	1.22	1.32
(CDF-AD) Screening for Depression and Follow-Up Plan: Age 65 and Older	CMS	2.34	3.13	4.76	2.90
(CHL-AD) Chlamydia Screening in Women: Ages 21 to 24	NCQA	57.23	54.51	55.17	55.64
(COL-AD) Colorectal Cancer Screening: Ages 46-50	NCQA	24.27	23.35	26.68	24.91
(COL-AD) Colorectal Cancer Screening: Ages 51-65	NCQA	37.32	37.15	38.17	37.58

Performance Measure	Measure Steward^	ABHWV	THP	WP	MHT AVG
(COL-AD) Colorectal Cancer Screening: Ages 66-75	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	19.67
(EDV-AD) Ambulatory Care Sensitive Emergency Department Visits for Non-Traumatic Dental Conditions in Adults: Ages 18 to 64 [A lower rate indicates better performance]	DQA/ADA	214.48	204.58	188.47	201.65
(EDV-AD) Ambulatory Care Sensitive Emergency Department Visits for Non-Traumatic Dental Conditions in Adults: Age 65 and Older [A lower rate indicates better performance]	DQA/ADA	0.00	0.00	0.00	0.00
(FUA-AD) Follow-Up After Emergency Department Visit for Substance Use - 7-Day Follow-Up: Ages 18 to 64	NCQA	39.46	39.52	42.73	40.62
(FUA-AD) Follow-Up After Emergency Department Visit for Substance Use - 7-Day Follow-Up: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(FUA-AD) Follow-Up After Emergency Department Visit for Substance Use - 30-Day Follow-Up: Ages 18 to 64	NCQA	49.58	48.41	52.79	50.33
(FUA-AD) Follow-Up After Emergency Department Visit for Substance Use - 30-Day Follow-Up: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(FUH-AD) Follow-Up After Hospitalization For Mental Illness - 7-Day Follow-Up: Ages 18 to 64	NCQA	39.45	36.97	40.35	39.02
(FUH-AD) Follow-Up After Hospitalization For Mental Illness - 7-Day Follow-Up: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(FUH-AD) Follow-Up After Hospitalization For Mental Illness - 30-Day Follow-Up: Ages 18 to 64	NCQA	59.93	60.00	61.41	60.48
(FUH-AD) Follow-Up After Hospitalization For Mental Illness - 30-Day Follow-Up: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(FUM-AD) Follow-Up After Emergency Department Visit for Mental Illness - 7-Day Follow-Up: Ages 18 to 64	NCQA	32.72	37.12	35.78	35.31
(FUM-AD) Follow-Up After Emergency Department Visit for Mental Illness - 7-Day Follow-Up: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(FUM-AD) Follow-Up After Emergency Department Visit for Mental Illness - 30-Day Follow-Up: Ages 18 to 64	NCQA	47.71	51.25	50.25	49.82
(FUM-AD) Follow-Up After Emergency Department Visit for Mental Illness - 30-Day Follow-Up: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]

Performance Measure	Measure Steward^	ABHWV	THP	WP	MHT AVG
(GSD-AD) Glycemic Status Assessment for Patients With Diabetes - Glycemic Status <8.0%: Ages 18 to 64	NCQA	62.53	62.29	53.13	58.87
(GSD-AD) Glycemic Status Assessment for Patients With Diabetes - Glycemic Status <8.0%: Ages 65 to 75	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	11.43
(GSD-AD) Glycemic Status Assessment for Patients With Diabetes - Glycemic Status >9.0%: Ages 18 to 64 [A lower rate indicates better performance]	NCQA	27.74	27.98	39.55	32.33
(GSD-AD) Glycemic Status Assessment for Patients With Diabetes - Glycemic Status >9.0%: Ages 65 to 75 [A lower rate indicates better performance]	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	28.57
(HPCMI-AD) Diabetes Care: People with SMI: HA1c Poor Control (>9.0%): Ages 18-64 [A lower rate indicates better performance]	NCQA	42.38	41.84	35.78	39.85
(HPCMI-AD) Diabetes Care: People with SMI: HA1c Poor Control (>9.0%): Ages 65-75 [A lower rate indicates better performance]	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(HVL-AD) HIV Viral Load Suppression: Ages 18 to 64	HRSA	14.67	0.00	1.15	7.20
(HVL-AD) HIV Viral Load Suppression: Age 65 and Older	HRSA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Initiation - Alcohol: Ages 18 to 64	NCQA	43.10	49.79	47.50	46.72
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Initiation - Alcohol: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Initiation - Opioid: Ages 18 to 64	NCQA	62.90	69.21	76.66	69.31
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Initiation - Opioid: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Initiation - Other: Ages 18 to 64	NCQA	57.01	53.12	53.31	54.42
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Initiation - Other: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Initiation - Total: Ages 18 to 64	NCQA	55.92	58.25	58.72	57.65

Performance Measure	Measure Steward^	ABHWV	THP	WP	MHT AVG
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Initiation - Total: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Engagement - Alcohol: Ages 18 to 64	NCQA	19.56	22.08	19.92	20.43
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Engagement - Alcohol: Age 66 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Engagement - Opioid: Ages 18 to 64	NCQA	44.70	48.83	55.75	49.52
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Engagement - Opioid: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Engagement - Other: Ages 18 to 64	NCQA	29.68	20.29	22.18	23.97
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Engagement - Other: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Engagement - Total: Ages 18 to 64	NCQA	32.67	31.00	31.46	31.71
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Engagement - Total: Age 65 and Older	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(MSC-AD) Adult Survey: Medical Assistance With Smoking and Tobacco Use Cessation - Advising Smokers to Quit	NCQA	72.56	69.35	70.37	70.83
(MSC-AD) Adult Survey: Medical Assistance With Smoking and Tobacco Use Cessation - Discussing Cessation Medications	NCQA	51.64	50.51	45.63	49.56
(MSC-AD) Adult Survey: Medical Assistance With Smoking and Tobacco Use Cessation - Discussing Cessation Strategies	NCQA	44.39	41.92	43.40	43.26
(OEVP-AD) Oral Evaluation During Pregnancy: Ages 21-44	DQA/ADA	7.59	12.32	10.07	9.87
(OHD-AD) Use of Opioids at High Dosage in Persons Without Cancer: Ages 18-64 [A lower rate indicates better performance]	PQA	0.75	1.05	0.79	0.85
(OHD-AD) Use of Opioids at High Dosage in Persons Without Cancer: Age 65 and Older [A lower rate indicates better performance]	PQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]

Performance Measure	Measure Steward^	ABHWV	THP	WP	MHT AVG
(OUD-AD) Use of Pharmacotherapy for Opioid Use Disorder: Numerator 1 - Total: Age 18+	SAMHSA	69.82	73.02	74.69	72.51
(OUD-AD) Use of Pharmacotherapy for Opioid Use Disorder: Numerator 2 - Buprenorphine: Age 18+	SAMHSA	67.86	70.40	71.40	69.89
(OUD-AD) Use of Pharmacotherapy for Opioid Use Disorder: Numerator 3 - Oral Naltrexone: Age 18+	SAMHSA	1.65	2.72	2.80	2.40
(OUD-AD) Use of Pharmacotherapy for Opioid Use Disorder: Numerator 4 - Long-acting, Injectable Naltrexone: Age 18+	SAMHSA	2.19	2.80	3.49	2.82
(OUD-AD) Use of Pharmacotherapy for Opioid Use Disorder: Numerator 5 - Methadone: Age 18+	SAMHSA	0.29	0.24	0.34	0.29
(PCR-AD) Plan All-Cause Readmissions: Age 18-44 [A lower rate indicates better performance]	NCQA	1.32	1.11	0.99	1.12
(PCR-AD) Plan All-Cause Readmissions: Age 45-54 [A lower rate indicates better performance]	NCQA	1.45	1.05	1.07	1.17
(PCR-AD) Plan All-Cause Readmissions: Age 55-64 [A lower rate indicates better performance]	NCQA	1.20	1.12	1.20	1.17
(PCR-AD) Plan All-Cause Readmissions: Total Age 18-64 [A lower rate indicates better performance]	NCQA	1.32	1.10	1.09	1.15
(PDS-AD) Postpartum Depression Screening and Follow-Up - Depression Screening: Age 21 and Older	NCQA	23.42	15.67	7.76	14.57
(PDS-AD) Postpartum Depression Screening and Follow-Up - Follow-Up on Positive Screen: Age 21 and Older	NCQA	NA$^{D<30}$	NA$^{D<30}$	57.14	63.53
(PPC2-AD) Prenatal and Postpartum Care - Timeliness of Prenatal Care: Age 21 and Older	NCQA	91.53	78.18	81.33	83.61
(PPC2-AD) Prenatal and Postpartum Care - Postpartum Care: Age 21 and Older	NCQA	80.23	63.54	67.80	70.48
(PRS-AD) Prenatal Immunization Status - Combination: Age 21 and Older	NCQA	14.45	16.07	14.55	14.90
(PRS-AD) Prenatal Immunization Status - Influenza: Age 21 and Older	NCQA	17.62	18.90	17.75	18.00
(PRS-AD) Prenatal Immunization Status - Tdap: Age 21 and Older	NCQA	54.22	55.21	55.76	55.16
(SAA-AD) Adherence to Antipsychotic Medications for Individuals with Schizophrenia: Age 18 and Older	NCQA	61.13	72.53	63.41	65.75

Performance Measure	Measure Steward^	ABHWV	THP	WP	MHT AVG
(SSD-AD) Diabetes Screening for People with Schizophrenia or Bipolar Disorder who are Using Antipsychotic Medications: Ages 18 to 64	NCQA	84.64	82.22	86.16	84.44
CHILD CORE SET					
(AAB-CH) Avoidance of Antibiotic Treatment in Adults with Acute Bronchitis: Ages 3 Months to 17	NCQA	58.71	66.69	62.91	62.49
(ADD-CH) Follow-Up Care for Children Prescribed ADHD Medication - Initiation Phase	NCQA	55.02	50.53	53.04	53.14
(ADD-CH) Follow-Up Care for Children Prescribed ADHD Medication - Continuation & Maintenance Phase	NCQA	61.76	58.06	60.00	59.87
(AMR-CH) Asthma Medication Ratio: Ages 5 to 11	NCQA	80.48	77.00	81.75	80.00
(AMR-CH) Asthma Medication Ratio: Ages 12 to 18	NCQA	73.49	68.28	74.50	72.58
(AMR-CH) Asthma Medication Ratio: Total Ages 5 to 18	NCQA	77.00	72.80	77.97	76.27
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Blood Glucose Testing: Ages 1 to 11	NCQA	70.64	64.29	74.13	69.84
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Blood Glucose Testing: Ages 12 to 17	NCQA	77.73	78.30	78.42	78.17
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Blood Glucose Testing: Total Ages 1 to 17	NCQA	75.31	73.08	76.96	75.25
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Cholesterol Testing: Ages 1 to 11	NCQA	61.47	50.00	65.03	58.99
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Cholesterol Testing: Ages 12 to 17	NCQA	65.40	51.42	61.87	59.77
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Cholesterol Testing: Total Ages 1 to 17	NCQA	64.06	50.89	62.95	59.50
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Blood Glucose and Cholesterol Testing: Ages 1 to 11	NCQA	59.63	48.41	63.64	57.41

Performance Measure	Measure Steward^	ABHWV	THP	WP	MHT AVG
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Blood Glucose and Cholesterol Testing: Ages 12 to 17	NCQA	64.45	51.42	61.15	59.20
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Blood Glucose and Cholesterol Testing: Total Ages 1 to 17	NCQA	62.81	50.30	62.00	58.57
(APP-CH) Use of First-Line Psychosocial Care for Children and Adolescents on Antipsychotics: Ages 1 to 11	NCQA	55.32	50.88	52.17	52.60
(APP-CH) Use of First-Line Psychosocial Care for Children and Adolescents on Antipsychotics: Ages 12 to 17	NCQA	52.78	44.55	49.66	49.15
(APP-CH) Use of First-Line Psychosocial Care for Children and Adolescents on Antipsychotics: Total Ages 1 to 17	NCQA	53.55	46.84	50.47	50.28
(CDF-CH) Screening for Depression and Follow-Up Plan: Ages 12-17	CMS	3.22	1.16	2.08	2.27
(CHL-CH) Chlamydia Screening in Women: Ages 16 to 20	NCQA	35.35	33.89	35.62	35.14
(CIS-CH) Childhood Immunization Status - Combination 3	NCQA	71.29	72.26	59.17	66.10
(CIS-CH) Childhood Immunization Status - Combination 7	NCQA	64.96	62.04	51.91	58.42
(CIS-CH) Childhood Immunization Status - Combination 10	NCQA	22.38	17.76	17.60	19.13
(CIS-CH) Childhood Immunization Status - DTaP	NCQA	78.35	77.13	69.99	74.32
(CIS-CH) Childhood Immunization Status - Hepatitis A	NCQA	89.05	89.29	86.12	87.80
(CIS-CH) Childhood Immunization Status - Hepatitis B	NCQA	92.94	92.70	83.28	88.57
(CIS-CH) Childhood Immunization Status – HiB	NCQA	89.05	88.56	85.24	87.23
(CIS-CH) Childhood Immunization Status - Influenza	NCQA	25.79	24.33	26.10	25.58
(CIS-CH) Childhood Immunization Status – IPV	NCQA	90.02	90.51	83.32	87.14
(CIS-CH) Childhood Immunization Status - MMR	NCQA	89.54	88.81	86.52	88.01
(CIS-CH) Childhood Immunization Status - Pneumococcal Conjugate	NCQA	78.35	78.83	69.99	74.73
(CIS-CH) Childhood Immunization Status - Rotavirus	NCQA	77.62	74.94	69.77	73.46
(CIS-CH) Childhood Immunization Status - VZV	NCQA	86.86	87.59	85.60	86.48

Performance Measure	Measure Steward^	ABHWV	THP	WP	MHT AVG
(FUA-CH) Follow-Up After Emergency Department Visit for Substance Use - 7-Day Follow-Up: Ages 13 to 17	NCQA	NA[D<30]	NA[D<30]	17.65	19.48
(FUA-CH) Follow-Up After Emergency Department Visit for Substance Use - 30-Day Follow-Up: Ages 13 to 17	NCQA	NA[D<30]	NA[D<30]	29.41	29.87
(FUH-CH) Follow-Up After Hospitalization For Mental Illness - 7-Day Follow-Up: Ages 6 to 17	NCQA	46.15	50.33	49.83	48.54
(FUH-CH) Follow-Up After Hospitalization For Mental Illness - 30-Day Follow-Up: Ages 6 to 17	NCQA	73.63	79.08	79.38	77.13
(FUM-CH) Follow-Up After Emergency Department Visit for Mental Illness - 7-Day Follow-Up: Ages 6 to 17	NCQA	48.00	40.87	44.44	44.52
(FUM-CH) Follow-Up After Emergency Department Visit for Mental Illness - 30-Day Follow-Up: Ages 6 to 17	NCQA	72.00	73.91	71.11	72.14
(IMA-CH) Immunizations for Adolescents - Combination 1	NCQA	83.21	85.16	76.69	80.72
(IMA-CH) Immunizations for Adolescents - Combination 2	NCQA	31.87	26.52	23.41	26.93
(IMA-CH) Immunizations for Adolescents - HPV	NCQA	32.12	27.01	24.45	27.59
(IMA-CH) Immunizations for Adolescents - Meningococcal	NCQA	84.43	85.40	78.15	81.83
(IMA-CH) Immunizations for Adolescents - Tdap/Td	NCQA	83.94	86.62	79.99	82.75
(LSC-CH) Lead Screening in Children	NCQA	72.51	62.94	66.24	67.40
(OEVP-CH) Oral Evaluation During Pregnancy: Ages 15-20	DQA/ADA	16.67	15.52	22.31	19.04
(PDS-CH) Postpartum Depression Screening and Follow-Up - Depression Screening: Under Age 21	NCQA	25.38	16.22	8.32	15.29
(PDS-CH) Postpartum Depression Screening and Follow-Up - Follow-Up on Positive Screen: Under Age 21	NCQA	NA[D<30]	NA[D<30]	NA[D<30]	NA[D<30]
(PPC2-CH) Prenatal and Postpartum Care - Timeliness of Prenatal Care: Under Age 21	NCQA	91.23	84.65	82.05	85.39
(PPC2-CH) Prenatal and Postpartum Care - Postpartum Care: Under Age 21	NCQA	87.72	66.23	67.52	73.25
(PRS-CH) Prenatal Immunization Status - Combination: Under Age 21	NCQA	18.38	16.06	16.70	17.04
(PRS-CH) Prenatal Immunization Status - Influenza: Under Age 21	NCQA	22.43	19.72	21.98	21.59
(PRS-CH) Prenatal Immunization Status - Tdap: Under Age 21	NCQA	58.09	56.42	53.19	55.34

Performance Measure	Measure Steward^	ABHWV	THP	WP	MHT AVG
(SFM-CH) Sealant Receipt on Permanent First Molars: Numerator 1 - At Least One Sealant	DQA/ADA	48.05	47.64	46.55	47.33
(SFM-CH) Sealant Receipt on Permanent First Molars: Numerator 2 - All Four Molars Sealed	DQA/ADA	30.78	32.14	30.40	30.96
(TFL-CH) Topical Fluoride for Children: Numerator 1 - Dental or Oral Health Services: Ages 1 to 2	DQA/ADA	8.26	7.08	9.36	8.46
(TFL-CH) Topical Fluoride for Children: Numerator 1 - Dental or Oral Health Services: Ages 3 to 5	DQA/ADA	26.34	22.07	22.93	23.86
(TFL-CH) Topical Fluoride for Children: Numerator 1 - Dental or Oral Health Services: Ages 6 to 14	DQA/ADA	29.43	26.29	26.62	27.51
(TFL-CH) Topical Fluoride for Children: Numerator 1 - Dental or Oral Health Services: Ages 15 to 20	DQA/ADA	15.35	13.99	13.87	14.38
(TFL-CH) Topical Fluoride for Children: Numerator 1 - Dental or Oral Health Services: Total Ages 1 to 20	DQA/ADA	23.52	20.70	20.96	21.76
(TFL-CH) Topical Fluoride for Children: Numerator 2 - Dental Services: Ages 1 to 2	DQA/ADA	3.24	4.17	5.58	4.49
(TFL-CH) Topical Fluoride for Children: Numerator 2 - Dental Services: Ages 3 to 5	DQA/ADA	18.06	20.49	21.69	20.17
(TFL-CH) Topical Fluoride for Children: Numerator 2 - Dental Services: Ages 6 to 14	DQA/ADA	21.52	24.98	26.44	24.40
(TFL-CH) Topical Fluoride for Children: Numerator 2 - Dental Services: Ages 15 to 20	DQA/ADA	10.83	13.46	13.84	12.76
(TFL-CH) Topical Fluoride for Children: Numerator 2 - Dental Services: Total Ages 1 to 20	DQA/ADA	16.67	19.40	20.33	18.88
(TFL-CH) Topical Fluoride for Children: Numerator 3 - Oral Health Services: Ages 1 to 2	DQA/ADA	2.34	1.53	2.10	2.04
(TFL-CH) Topical Fluoride for Children: Numerator 3 - Oral Health Services: Ages 3 to 5	DQA/ADA	0.18	0.21	0.18	0.19
(TFL-CH) Topical Fluoride for Children: Numerator 3 - Oral Health Services: Ages 6 to 14	DQA/ADA	0.00	0.00	0.01	0.00
(TFL-CH) Topical Fluoride for Children: Numerator 3 - Oral Health Services: Ages 15 to 20	DQA/ADA	0.00	0.00	0.00	0.00

Performance Measure	Measure Steward^	ABHWV	THP	WP	MHT AVG
(TFL-CH) Topical Fluoride for Children: Numerator 3 - Oral Health Services: Total Ages 1 to 20	DQA/ADA	0.22	0.17	0.22	0.21
(W30-CH) Well-Child Visits in the First 30 Months of Life: 0-15 Months	NCQA	49.78	62.16	54.78	55.04
(W30-CH) Well-Child Visits in the First 30 Months of Life: 15-30 Months	NCQA	76.52	72.93	79.15	76.79
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - BMI Percentile: Ages 3 to 11	NCQA	93.15	88.80	81.33	87.20
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - BMI Percentile: Ages 12 to 17	NCQA	91.41	90.13	78.81	85.59
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - BMI Percentile: Total Ages 3 to 17	NCQA	92.46	89.29	80.31	86.57
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - Counseling for Nutrition: Ages 3 to 11	NCQA	79.44	74.90	51.55	66.74
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - Counseling for Nutrition: Ages 12 to 17	NCQA	78.53	76.97	44.00	62.97
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - Counseling for Nutrition: Total Ages 3 to 17	NCQA	79.08	75.67	48.51	65.27
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - Counseling for Physical Activity: Ages 3 to 11	NCQA	79.84	74.13	49.54	65.86
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - Counseling for Physical Activity: Ages 12 to 17	NCQA	82.21	73.68	45.88	64.42
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - Counseling for Physical Activity: Total Ages 3 to 17	NCQA	80.78	73.97	48.06	65.30

Performance Measure	Measure Steward^	ABHWV	THP	WP	MHT AVG
(WCV-CH) Child and Adolescent Well-Care Visits: Ages 3 to 11	NCQA	67.02	62.01	64.90	64.91
(WCV-CH) Child and Adolescent Well-Care Visits: Ages 12 to 17	NCQA	58.39	52.25	53.84	55.03
(WCV-CH) Child and Adolescent Well-Care Visits: Ages 18 to 21	NCQA	33.06	29.24	28.49	30.14
(WCV-CH) Child and Adolescent Well-Care Visits: Total Ages 3 to 21	NCQA	59.56	54.40	55.73	56.71

^ Measure Stewards include:
NCQA: National Committee for Quality Assurance
CMS: Centers for Medicare & Medicaid Services
DQA/ADA: Dental Quality Alliance/American Dental Association
HRSA: Health Resources and Services Administration
PQA: Pharmacy Quality Alliance
SAMHSA: Substance Abuse and Mental Health Services Administration
$NC^{D<30}$ - Not calculated due to small denominator (less than 30).

Table 24. MHP Performance Measures for MY 2024 (January through December 2024)

Performance Measure	Measure Steward^	ABHWV	MHT MCO AVG
ADULT CORE SET			
(AAB-AD) Avoidance of Antibiotic Treatment in Adults with Acute Bronchitis: Ages 18 to 64	NCQA	$NC^{D<30}$	34.46
(AIS-AD) Adult Immunization Status - Influenza: Ages 19 to 65	NCQA	9.29	13.24
(AIS-AD) Adult Immunization Status - Td/Tdap: Ages 19 to 65	NCQA	82.34	44.79
(AMM-AD) Antidepressant Medication Management - Effective Acute Phase Treatment: Ages 18 to 64	NCQA	48.61	67.96
(AMM-AD) Antidepressant Medication Management - Effective Continuation Phase Treatment: Ages 18 to 64	NCQA	25.00	49.75
(AMR-AD) Asthma Medication Ratio: Ages 19 to 50	NCQA	$NC^{D<30}$	63.96
(AMR-AD) Asthma Medication Ratio: Total Ages 19 to 64	NCQA	$NC^{D<30}$	63.55
(CBP-AD) Controlling High Blood Pressure: Ages 18 to 64	NCQA	50.00	62.72
(CCS-AD) Cervical Cancer Screening: Ages 21 to 64	NCQA	$NC^{D<30}$	47.21
(CDF-AD) Screening for Depression and Follow-Up Plan: Ages 18 to 64	CMS	1.17	1.32
(CHL-AD) Chlamydia Screening in Women: Ages 21 to 24	NCQA	$NC^{D<30}$	55.64

Performance Measure	Measure Steward^	ABHWV	MHT MCO AVG
(EDV-AD) Ambulatory Care Sensitive Emergency Department Visits for Non-Traumatic Dental Conditions in Adults: Ages 18 to 64 [A lower rate indicates better performance]	DQA/ADA	120.38	201.65
(FUA-AD) Follow-Up After Emergency Department Visit for Substance Use - 7-Day Follow-Up: Ages 18 to 64	NCQA	NC[D<30]	40.62
(FUA-AD) Follow-Up After Emergency Department Visit for Substance Use - 30-Day Follow-Up: Ages 18 to 64	NCQA	NC[D<30]	50.33
(FUH-AD) Follow-Up After Hospitalization For Mental Illness - 7-Day Follow-Up: Ages 18 to 64	NCQA	33.33	39.02
(FUH-AD) Follow-Up After Hospitalization For Mental Illness - 30-Day Follow-Up: Ages 18 to 64	NCQA	46.97	60.48
(FUM-AD) Follow-Up After Emergency Department Visit for Mental Illness - 7-Day Follow-Up: Ages 18 to 64	NCQA	NC[D<30]	35.31
(FUM-AD) Follow-Up After Emergency Department Visit for Mental Illness - 30-Day Follow-Up: Ages 18 to 64	NCQA	NC[D<30]	49.82
(GSD-AD) Glycemic Status Assessment for Patients With Diabetes - Glycemic Status <8.0%: Ages 18 to 64	NCQA	34.29	58.87
(GSD-AD) Glycemic Status Assessment for Patients With Diabetes - Glycemic Status >9.0%: Ages 18 to 64 [A lower rate indicates better performance]	NCQA	51.43	32.33
(HPCMI-AD) Diabetes Care: People with SMI: HA1c Poor Control (>9.0%): Ages 18-64 [A lower rate indicates better performance]	NCQA	NC[D<30]	39.85
(HPCMI-AD) Diabetes Care: People with SMI: HA1c Poor Control (>9.0%): Ages 65-75 [A lower rate indicates better performance]	NCQA	NC[D<30]	NA[D<30]
(HVL-AD) HIV Viral Load Suppression: Ages 18 to 64	HRSA	NC[D<30]	7.20
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Initiation - Alcohol: Ages 18 to 64	NCQA	NC[D<30]	46.72
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Initiation - Opioid: Ages 18 to 64	NCQA	NC[D<30]	69.31

Performance Measure	Measure Steward^	ABHWV	MHT MCO AVG
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Initiation - Other: Ages 18 to 64	NCQA	38.46	54.42
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Initiation - Total: Ages 18 to 64	NCQA	42.24	57.65
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Engagement - Alcohol: Ages 18 to 64	NCQA	NC[D<30]	20.43
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Engagement - Opioid: Ages 18 to 64	NCQA	NC[D<30]	49.52
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Engagement - Other: Ages 18 to 64	NCQA	8.97	23.97
(IET-AD) Initiation and Engagement of Substance Use Disorder Treatment - Engagement - Total: Ages 18 to 64	NCQA	14.66	31.71
(MSC-AD) Adult Survey: Medical Assistance With Smoking and Tobacco Use Cessation - Advising Smokers to Quit	NCQA	72.56	70.83
(MSC-AD) Adult Survey: Medical Assistance With Smoking and Tobacco Use Cessation - Discussing Cessation Medications	NCQA	51.64	49.56
(MSC-AD) Adult Survey: Medical Assistance With Smoking and Tobacco Use Cessation - Discussing Cessation Strategies	NCQA	44.39	43.26
(OEVP-AD) Oral Evaluation During Pregnancy: Ages 21-44	DQA/ADA	NC[D<30]	9.87
(OHD-AD) Use of Opioids at High Dosage in Persons Without Cancer: Ages 18-64 [A lower rate indicates better performance]	PQA	NC[D<30]	0.85
(OUD-AD) Use of Pharmacotherapy for Opioid Use Disorder: Numerator 1 - Total: Age 18+	SAMHSA	NC[D<30]	72.51
(OUD-AD) Use of Pharmacotherapy for Opioid Use Disorder: Numerator 2 - Buprenorphine: Age 18+	SAMHSA	NC[D<30]	69.89
(OUD-AD) Use of Pharmacotherapy for Opioid Use Disorder: Numerator 3 - Oral Naltrexone: Age 18+	SAMHSA	NC[D<30]	2.40
(OUD-AD) Use of Pharmacotherapy for Opioid Use Disorder: Numerator 4 - Long-acting, Injectable Naltrexone: Age 18+	SAMHSA	NC[D<30]	2.82

Performance Measure	Measure Steward^	ABHWV	MHT MCO AVG
(OUD-AD) Use of Pharmacotherapy for Opioid Use Disorder: Numerator 5 - Methadone: Age 18+	SAMHSA	NC[D<30]	0.29
(PCR-AD) Plan All-Cause Readmissions: Age 18-44 [A lower rate indicates better performance]	NCQA	1.89	1.12
(PCR-AD) Plan All-Cause Readmissions: Total Age 18-64 [A lower rate indicates better performance]	NCQA	1.89	1.15
(PDS-AD) Postpartum Depression Screening and Follow-Up - Depression Screening: Age 21 and Older	NCQA	NC[D<30]	14.57
(PDS-AD) Postpartum Depression Screening and Follow-Up - Follow-Up on Positive Screen: Age 21 and Older	NCQA	NC[D<30]	63.53
(PPC2-AD) Prenatal and Postpartum Care - Timeliness of Prenatal Care: Age 21 and Older	NCQA	NC[D<30]	83.61
(PPC2-AD) Prenatal and Postpartum Care - Postpartum Care: Age 21 and Older	NCQA	NC[D<30]	70.48
(PRS-AD) Prenatal Immunization Status - Combination: Age 21 and Older	NCQA	NC[D<30]	14.90
(PRS-AD) Prenatal Immunization Status - Influenza: Age 21 and Older	NCQA	NC[D<30]	18.00
(PRS-AD) Prenatal Immunization Status - Tdap: Age 21 and Older	NCQA	NC[D<30]	55.16
(SAA-AD) Adherence to Antipsychotic Medications for Individuals with Schizophrenia: Age 18 and Older	NCQA	NC[D<30]	65.75
(SSD-AD) Diabetes Screening for People with Schizophrenia or Bipolar Disorder who are Using Antipsychotic Medications: Ages 18 to 64	NCQA	92.86	84.44
CHILD CORE SET			
(AAB-CH) Avoidance of Antibiotic Treatment in Adults with Acute Bronchitis: Ages 3 Months to 17	NCQA	58.92	62.49
(ADD-CH) Follow-Up Care for Children Prescribed ADHD Medication - Initiation Phase	NCQA	63.25	53.14
(ADD-CH) Follow-Up Care for Children Prescribed ADHD Medication - Continuation & Maintenance Phase	NCQA	70.16	59.87
(AMR-CH) Asthma Medication Ratio: Ages 5 to 11	NCQA	84.38	80.00
(AMR-CH) Asthma Medication Ratio: Ages 12 to 18	NCQA	81.67	72.58

Performance Measure	Measure Steward^	ABHWV	MHT MCO AVG
(AMR-CH) Asthma Medication Ratio: Total Ages 5 to 18	NCQA	83.06	76.27
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Blood Glucose Testing: Ages 1 to 11	NCQA	84.58	69.84
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Blood Glucose Testing: Ages 12 to 17	NCQA	86.07	78.17
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Blood Glucose Testing: Total Ages 1 to 17	NCQA	85.62	75.25
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Cholesterol Testing: Ages 1 to 11	NCQA	71.37	58.99
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Cholesterol Testing: Ages 12 to 17	NCQA	72.71	59.77
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Cholesterol Testing: Total Ages 1 to 17	NCQA	72.30	59.50
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Blood Glucose and Cholesterol Testing: Ages 1 to 11	NCQA	71.37	57.41
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Blood Glucose and Cholesterol Testing: Ages 12 to 17	NCQA	72.52	59.20
(APM-CH) Metabolic Monitoring for Children and Adolescents on Antipsychotics - Blood Glucose and Cholesterol Testing: Total Ages 1 to 17	NCQA	72.17	58.57
(APP-CH) Use of First-Line Psychosocial Care for Children and Adolescents on Antipsychotics: Ages 1 to 11	NCQA	71.72	52.60
(APP-CH) Use of First-Line Psychosocial Care for Children and Adolescents on Antipsychotics: Ages 12 to 17	NCQA	71.07	49.15
(APP-CH) Use of First-Line Psychosocial Care for Children and Adolescents on Antipsychotics: Total Ages 1 to 17	NCQA	71.26	50.28

Performance Measure	Measure Steward^	ABHWV	MHT MCO AVG
(CDF-CH) Screening for Depression and Follow-Up Plan: Ages 12-17	CMS	2.30	2.27
(CHL-CH) Chlamydia Screening in Women: Ages 16 to 20	NCQA	40.86	35.14
(CIS-CH) Childhood Immunization Status - Combination 3	NCQA	74.94	66.10
(CIS-CH) Childhood Immunization Status - Combination 7	NCQA	57.91	58.42
(CIS-CH) Childhood Immunization Status - Combination 10	NCQA	21.90	19.13
(CIS-CH) Childhood Immunization Status - DTaP	NCQA	80.78	74.32
(CIS-CH) Childhood Immunization Status - Hepatitis A	NCQA	91.24	87.80
(CIS-CH) Childhood Immunization Status - Hepatitis B	NCQA	97.08	88.57
(CIS-CH) Childhood Immunization Status - HiB	NCQA	92.70	87.23
(CIS-CH) Childhood Immunization Status - Influenza	NCQA	31.63	25.58
(CIS-CH) Childhood Immunization Status - IPV	NCQA	94.40	87.14
(CIS-CH) Childhood Immunization Status - MMR	NCQA	91.97	88.01
(CIS-CH) Childhood Immunization Status - Pneumococcal Conjugate	NCQA	78.83	74.73
(CIS-CH) Childhood Immunization Status - Rotavirus	NCQA	68.86	73.46
(CIS-CH) Childhood Immunization Status - VZV	NCQA	92.46	86.48
(FUA-CH) Follow-Up After Emergency Department Visit for Substance Use - 7-Day Follow-Up: Ages 13 to 17	NCQA	17.95	19.48
(FUA-CH) Follow-Up After Emergency Department Visit for Substance Use - 30-Day Follow-Up: Ages 13 to 17	NCQA	38.46	29.87
(FUH-CH) Follow-Up After Hospitalization For Mental Illness - 7-Day Follow-Up: Ages 6 to 17	NCQA	46.00	48.54
(FUH-CH) Follow-Up After Hospitalization For Mental Illness - 30-Day Follow-Up: Ages 6 to 17	NCQA	74.20	77.13
(FUM-CH) Follow-Up After Emergency Department Visit for Mental Illness - 7-Day Follow-Up: Ages 6 to 17	NCQA	54.39	44.52
(FUM-CH) Follow-Up After Emergency Department Visit for Mental Illness - 30-Day Follow-Up: Ages 6 to 17	NCQA	80.70	72.14

Performance Measure	Measure Steward^	ABHWV	MHT MCO AVG
(IMA-CH) Immunizations for Adolescents - Combination 1	NCQA	83.45	80.72
(IMA-CH) Immunizations for Adolescents - Combination 2	NCQA	32.60	26.93
(IMA-CH) Immunizations for Adolescents – HPV	NCQA	32.85	27.59
(IMA-CH) Immunizations for Adolescents - Meningococcal	NCQA	83.70	81.83
(IMA-CH) Immunizations for Adolescents - Tdap/Td	NCQA	84.43	82.75
(LSC-CH) Lead Screening in Children	NCQA	68.61	67.40
(OEVP-CH) Oral Evaluation During Pregnancy: Ages 15-20	DQA/ADA	18.27	19.04
(PDS-CH) Postpartum Depression Screening and Follow-Up - Depression Screening: Under Age 21	NCQA	12.77	15.29
(PDS-CH) Postpartum Depression Screening and Follow-Up - Follow-Up on Positive Screen: Under Age 21	NCQA	NC[D<30]	NA[D<30]
(PPC2-CH) Prenatal and Postpartum Care - Timeliness of Prenatal Care: Under Age 21	NCQA	78.02	85.39
(PPC2-CH) Prenatal and Postpartum Care - Postpartum Care: Under Age 21	NCQA	91.21	73.25
(PRS-CH) Prenatal Immunization Status - Combination: Under Age 21	NCQA	15.63	17.04
(PRS-CH) Prenatal Immunization Status - Influenza: Under Age 21	NCQA	19.79	21.59
(PRS-CH) Prenatal Immunization Status - Tdap: Under Age 21	NCQA	54.17	55.34
(SFM-CH) Sealant Receipt on Permanent First Molars: Numerator 1 - At Least One Sealant	DQA/ADA	52.14	47.33
(SFM-CH) Sealant Receipt on Permanent First Molars: Numerator 2 - All Four Molars Sealed	DQA/ADA	35.03	30.96
(TFL-CH) Topical Fluoride for Children: Numerator 1 - Dental or Oral Health Services: Ages 1 to 2	DQA/ADA	9.87	8.46
(TFL-CH) Topical Fluoride for Children: Numerator 1 - Dental or Oral Health Services: Ages 3 to 5	DQA/ADA	27.71	23.86
(TFL-CH) Topical Fluoride for Children: Numerator 1 - Dental or Oral Health Services: Ages 6 to 14	DQA/ADA	33.48	27.51
(TFL-CH) Topical Fluoride for Children: Numerator 1 - Dental or Oral Health Services: Ages 15 to 20	DQA/ADA	15.16	14.38

Performance Measure	Measure Steward^	ABHWV	MHT MCO AVG
(TFL-CH) Topical Fluoride for Children: Numerator 1 - Dental or Oral Health Services: Total Ages 1 to 20	DQA/ADA	25.81	21.76
(TFL-CH) Topical Fluoride for Children: Numerator 2 - Dental Services: Ages 1 to 2	DQA/ADA	3.35	4.49
(TFL-CH) Topical Fluoride for Children: Numerator 2 - Dental Services: Ages 3 to 5	DQA/ADA	19.46	20.17
(TFL-CH) Topical Fluoride for Children: Numerator 2 - Dental Services: Ages 6 to 14	DQA/ADA	23.43	24.40
(TFL-CH) Topical Fluoride for Children: Numerator 2 - Dental Services: Ages 15 to 20	DQA/ADA	10.65	12.76
(TFL-CH) Topical Fluoride for Children: Numerator 2 - Dental Services: Total Ages 1 to 20	DQA/ADA	17.91	18.88
(TFL-CH) Topical Fluoride for Children: Numerator 3 - Oral Health Services: Ages 1 to 2	DQA/ADA	2.99	2.04
(TFL-CH) Topical Fluoride for Children: Numerator 3 - Oral Health Services: Ages 3 to 5	DQA/ADA	0.18	0.19
(TFL-CH) Topical Fluoride for Children: Numerator 3 - Oral Health Services: Ages 6 to 14	DQA/ADA	0.00	0.00
(TFL-CH) Topical Fluoride for Children: Numerator 3 - Oral Health Services: Ages 15 to 20	DQA/ADA	0.00	0.00
(TFL-CH) Topical Fluoride for Children: Numerator 3 - Oral Health Services: Total Ages 1 to 20	DQA/ADA	0.17	0.21
(W30-CH) Well-Child Visits in the First 30 Months of Life: 0-15 Months	NCQA	49.60	55.04
(W30-CH) Well-Child Visits in the First 30 Months of Life: 15-30 Months	NCQA	81.70	76.79
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - BMI Percentile: Ages 3 to 11	NCQA	94.84	87.20
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - BMI Percentile: Ages 12 to 17	NCQA	95.96	85.59

Performance Measure	Measure Steward^	ABHWV	MHT MCO AVG
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - BMI Percentile: Total Ages 3 to 17	NCQA	95.38	86.57
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - Counseling for Nutrition: Ages 3 to 11	NCQA	85.92	66.74
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - Counseling for Nutrition: Ages 12 to 17	NCQA	80.81	62.97
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - Counseling for Nutrition: Total Ages 3 to 17	NCQA	83.45	65.27
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - Counseling for Physical Activity: Ages 3 to 11	NCQA	82.63	65.86
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - Counseling for Physical Activity: Ages 12 to 17	NCQA	82.32	64.42
(WCC-CH) Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents - Counseling for Physical Activity: Total Ages 3 to 17	NCQA	82.48	65.30
(WCV-CH) Child and Adolescent Well-Care Visits: Ages 3 to 11	NCQA	71.16	64.91
(WCV-CH) Child and Adolescent Well-Care Visits: Ages 12 to 17	NCQA	63.45	55.03
(WCV-CH) Child and Adolescent Well-Care Visits: Ages 18 to 21	NCQA	32.14	30.14
(WCV-CH) Child and Adolescent Well-Care Visits: Total Ages 3 to 21	NCQA	63.41	56.71

^ Measure Stewards include:
NCQA: National Committee for Quality Assurance
CMS: Centers for Medicare & Medicaid Services
DQA/ADA: Dental Quality Alliance/American Dental Association
HRSA: Health Resources and Services Administration
PQA: Pharmacy Quality Alliance
SAMHSA: Substance Abuse and Mental Health Services Administration

$NC^{D<30}$ - Not calculated due to small denominator (less than 30).

WV CAHPS® Results

The CAHPS® survey assessed health care quality by asking patients to report their experiences with care. The data presented in *Table 25* reflects survey measures and results for MY 2024 (January through December 2024). This table compares the results to the National Committee for Quality Assurance (NCQA) Quality Compass Medicaid health maintenance organization benchmarks for each MCO for all populations (MHT, MHP, and WVCHIP). Please note, member experience results are not presented for HHOWV because the MCO was not servicing Medicaid and WVCHIP for all of MY 2024.

Table 25. CAHPS® Medicaid Performance Measures for MY 2024 (January through December 2024)

Member Experience	ABHWV %	THP %	WP %	MCO AVG %
ADULT MEDICAID SURVEY				
Adult Survey: Rating of Health Plan (8+9+10)	76.76 ♦	76.99 ♦	69.35 ♦	74.37 ♦
Adult Survey: Rating of Health Plan (9+10)	55.60 ♦	61.51 ♦	52.26 ♦	56.46 ♦
Adult Survey: Rating of Personal Doctor (8+9+10)	84.10 ♦	83.90 ♦	86.75 ♦♦♦	84.92 ♦♦
Adult Survey: Rating of Personal Doctor (9+10)	71.28 ♦♦	68.78 ♦	74.10 ♦♦♦	71.39 ♦♦
Adult Survey: Rating of Specialist Seen Most Often (8+9+10)	75.00 ♦	85.59 ♦♦	SD	80.30 ♦
Adult Survey: Rating of Specialist Seen Most Often (9+10)	60.58 ♦	72.97 ♦♦♦	SD	66.78 ♦
Adult Survey: Rating of All Health Care (8+9+10)	71.69 ♦	76.70 ♦♦	79.17 ♦♦♦	75.85 ♦
Adult Survey: Rating of All Health Care (9+10)	45.78 ♦	56.82 ♦	58.33 ♦♦	53.64 ♦
Adult Survey: Coordination of Care (Usually + Always)	86.67 ♦♦	86.79 ♦♦	SD	86.73 ♦♦
Adult Survey: Customer Service (Usually + Always)	SD	SD	SD	NC
Adult Survey: Getting Care Quickly (Usually + Always)	87.82 ♦♦♦♦	89.87 ♦♦♦♦	SD	88.85 ♦♦♦♦
Adult Survey: Getting Needed Care (Usually + Always)	85.48 ♦♦♦	86.78 ♦♦♦♦	87.86 ♦♦♦♦	86.71 ♦♦♦
Adult Survey: How Well Doctors Communicate (Usually + Always)	92.59 ♦	93.96 ♦♦	95.88 ♦♦♦	94.14 ♦♦
Adult Survey: In the last 6 months, how often did you get an appointment for a check-up or routine care at a doctor's office or clinic as soon as you needed? (Usually + Always)	87.33 ♦♦♦♦	87.74 ♦♦♦♦	83.08 ♦♦	86.05 ♦♦♦♦
Adult Survey: In the last 6 months, how often did you get an appointment to see a specialist as soon as you needed? (Usually + Always)	82.41 ♦♦	86.55 ♦♦♦♦	SD	84.48 ♦♦♦

Member Experience	ABHWV %	THP %	WP %	MCO AVG %
Adult Survey: In the last 6 months, how often did your health plan's customer service give you the information or help you needed? (Usually + Always)	SD	SD	SD	NC
Adult Survey: In the last 6 months, how often did your health plan's customer service staff treat you with courtesy and respect? (Usually + Always)	SD	SD	SD	NC
Adult Survey: In the last 6 months, how often did your personal doctor explain things in a way that was easy to understand? (Usually + Always)	93.83 ♦♦	93.94 ♦♦	94.78 ♦♦	94.18 ♦♦
Adult Survey: In the last 6 months, how often did your personal doctor listen carefully to you? (Usually + Always)	93.83 ♦♦	93.98 ♦♦	97.01 ♦♦♦♦	94.94 ♦♦
Adult Survey: In the last 6 months, how often did your personal doctor show respect for what you had to say? (Usually + Always)	94.44 ♦	94.55 ♦	97.74 ♦♦♦♦	95.58 ♦♦
Adult Survey: In the last 6 months, how often did your personal doctor spend enough time with you? (Usually + Always)	88.27 ♦	93.37 ♦♦♦	93.98 ♦♦♦	91.87 ♦♦
Adult Survey: In the last 6 months, how often was it easy to get the care, tests or treatment you needed? (Usually + Always)	88.55 ♦♦♦	87.01 ♦♦	90.34 ♦♦♦♦	88.63 ♦♦♦
Adult Survey: In the last 6 months, how often were the forms from your health plan easy to fill out? (No + Usually + Always)	95.83 ♦♦	93.59 ♦	95.96 ♦♦	95.13 ♦♦
Adult Survey: In the last 6 months, when you needed care right away, how often did you get care as soon as you needed? (Usually + Always)	SD	92.00 ♦♦♦♦	SD	NC
CHILD MEDICAID SURVEY				
Child Survey - General Population: Rating of Health Plan (8+9+10)	88.19 ♦♦	87.93 ♦♦	79.80 ♦	85.31 ♦
Child Survey - General Population: Rating of Health Plan (9+10)	71.61 ♦	74.83 ♦♦	63.30 ♦	69.91 ♦
Child Survey - General Population: Rating of Personal Doctor (8+9+10)	90.61 ♦♦	91.67 ♦♦	92.76 ♦♦♦	91.68 ♦♦
Child Survey - General Population: Rating of Personal Doctor (9+10)	76.80 ♦	81.82 ♦♦♦	79.66 ♦♦	79.43 ♦♦
Child Survey - General Population: Rating of Specialist Seen Most Often (8+9+10)	SD	SD	SD	NC

Member Experience	ABHWV %	THP %	WP %	MCO AVG %
Child Survey - General Population: Rating of Specialist Seen Most Often (9+10)	SD	SD	SD	NC
Child Survey - General Population: Rating of All Health Care (8+9+10)	88.70 ♦♦	90.09 ♦♦♦	84.33 ♦	87.71 ♦♦
Child Survey - General Population: Rating of All Health Care (9+10)	70.89 ♦	75.47 ♦♦♦	65.90 ♦	70.75 ♦
Child Survey - General Population: Coordination of Care (Usually + Always)	82.12 ♦	92.62 ♦♦♦♦	82.81 ♦	85.85 ♦♦
Child Survey - General Population: Customer Service (Usually + Always)	SD	SD	SD	NC
Child Survey - General Population: Getting Care Quickly (Usually + Always)	93.51 ♦♦♦♦	95.26 ♦♦♦♦	93.78 ♦♦♦♦	94.18 ♦♦♦♦
Child Survey - General Population: Getting Needed Care (Usually + Always)	91.51 ♦♦♦♦	89.39 ♦♦♦	85.94 ♦♦	88.95 ♦♦♦
Child Survey - General Population: How Well Doctors Communicate (Usually + Always)	96.88 ♦♦♦♦	97.67 ♦♦♦♦	97.14 ♦♦♦♦	97.23 ♦♦♦♦
Child Survey - General Population: In the last 6 months, how often did customer service at your child's health plan give you the information or help you needed? (Usually + Always)	SD	SD	SD	NC
Child Survey - General Population: In the last 6 months, how often did customer service staff at your child's health plan treat you with courtesy and respect? (Usually + Always)	SD	SD	SD	NC
Child Survey - General Population: In the last 6 months, how often did you get an appointment for your child to see a specialist as soon as you needed? (Usually + Always)	88.18 ♦♦♦♦	SD	SD	NC
Child Survey - General Population: In the last 6 months, how often did your child's personal doctor explain things about your child's health in a way that was easy to understand? (Usually + Always)	96.09 ♦♦♦	98.53 ♦♦♦♦	98.17 ♦♦♦♦	97.60 ♦♦♦♦
Child Survey - General Population: In the last 6 months, how often did your child's personal doctor listen carefully to you? (Usually + Always)	97.14 ♦♦♦	97.55 ♦♦♦	97.26 ♦♦♦	97.32 ♦♦♦

Member Experience	ABHWV %	THP %	WP %	MCO AVG %
Child Survey - General Population: In the last 6 months, how often did your child's personal doctor show respect for what you had to say? (Usually + Always)	98.58 ♦♦♦	98.53 ♦♦♦	98.17 ♦♦♦	98.43 ♦♦♦
Child Survey - General Population: In the last 6 months, how often did your child's personal doctor spend enough time with your child? (Usually + Always)	95.70 ♦♦♦♦	96.08 ♦♦♦♦	94.98 ♦♦♦♦	95.59 ♦♦♦♦
Child Survey - General Population: In the last 6 months, how often was it easy to get the care, tests or treatment your child needed? (Usually + Always)	94.85 ♦♦♦♦	94.37 ♦♦♦	90.83 ♦♦	93.35 ♦♦♦
Child Survey - General Population: In the last 6 months, how often were the forms from your child's health plan easy to fill out? (No + Usually + Always)	97.19 ♦♦♦	95.60 ♦♦	97.32 ♦♦♦♦	96.70 ♦♦♦
Child Survey - General Population: In the last 6 months, when you made an appointment for a check-up or routine care for your child at a doctor's office or clinic, how often did you get an appointment as soon as your child needed? (Usually + Always)	91.70 ♦♦♦♦	92.23 ♦♦♦♦	91.83 ♦♦♦♦	91.92 ♦♦♦♦
Child Survey - General Population: In the last 6 months, when your child needed care right away, how often did you get care as soon as he or she needed? (Usually + Always)	95.31 ♦♦♦	98.29 ♦♦♦♦	95.73 ♦♦♦	96.44 ♦♦♦♦
CHILDREN WITH CHRONIC CONDITIONS MEDICAID SURVEY				
Child Survey - CCC Population: Rating of Health Plan (8+9+10)	87.92 ♦♦♦	82.18 ♦	ND	85.05 ♦♦
Child Survey - CCC Population: Rating of Health Plan (9+10)	72.95 ♦♦♦	71.78 ♦♦♦	ND	72.37 ♦♦♦
Child Survey - CCC Population: Rating of Personal Doctor (8+9+10)	90.96 ♦♦♦	88.72 ♦	ND	89.84 ♦♦
Child Survey - CCC Population: Rating of Personal Doctor (9+10)	81.65 ♦♦♦♦	76.41 ♦	ND	79.03 ♦♦
Child Survey - CCC Population: Rating of Specialist Seen Most Often (8+9+10)	89.27 ♦♦♦	SD	ND	NC
Child Survey - CCC Population: Rating of Specialist Seen Most Often (9+10)	75.14 ♦♦	SD	ND	NC
Child Survey - CCC Population: Rating of All Health Care (8+9+10)	89.83 ♦♦♦♦	86.39 ♦♦	ND	88.11 ♦♦♦
Child Survey - CCC Population: Rating of All Health Care (9+10)	74.13 ♦♦♦♦	74.56 ♦♦♦♦	ND	74.35 ♦♦♦♦

Member Experience	ABHWV %	THP %	WP %	MCO AVG %
Child Survey - CCC Population: Access to specialized services (Usually + Always)	78.37 ♦♦♦	SD	ND	NC
Child Survey - CCC Population: Coordination of Care (Usually + Always)	85.91 ♦♦	89.47 ♦♦♦♦	ND	87.69 ♦♦♦
Child Survey - CCC Population: Customer Service (Usually + Always)	SD	SD	ND	NC
Child Survey - CCC Population: Getting Care Quickly (Usually + Always)	95.70 ♦♦♦♦	92.48 ♦♦	ND	94.09 ♦♦♦♦
Child Survey - CCC Population: Getting Needed Care (Usually + Always)	90.41 ♦♦♦♦	87.86 ♦♦♦	ND	89.14 ♦♦♦
Child Survey - CCC Population: How Well Doctors Communicate (Usually + Always)	96.78 ♦♦♦	96.75 ♦♦♦	ND	96.77 ♦♦♦
Child Survey - CCC Population: In the last 6 months, how often did customer service at your child's health plan give you the information or help you needed? (Usually + Always)	SD	SD	ND	NC
Child Survey - CCC Population: In the last 6 months, how often did customer service staff at your child's health plan treat you with courtesy and respect? (Usually + Always)	SD	SD	ND	NC
Child Survey - CCC Population: In the last 6 months, how often did you get an appointment for your child to see a specialist as soon as you needed? (Usually + Always)	84.90 ♦♦♦	SD	ND	NC
Child Survey - CCC Population: In the last 6 months, how often did you have your questions answered by your child's doctors or other health providers? (Usually + Always)	95.63 ♦♦♦♦	91.76 ♦♦	ND	93.70 ♦♦♦
Child Survey - CCC Population: In the last 6 months, how often did your child's personal doctor explain things about your child's health in a way that was easy to understand? (Usually + Always)	96.95 ♦♦♦	96.63 ♦♦♦	ND	96.79 ♦♦♦
Child Survey - CCC Population: In the last 6 months, how often did your child's personal doctor listen carefully to you? (Usually + Always)	97.55 ♦♦♦	97.21 ♦♦♦	ND	97.38 ♦♦♦

Member Experience	ABHWV %	THP %	WP %	MCO AVG %
Child Survey - CCC Population: In the last 6 months, how often did your child's personal doctor show respect for what you had to say? (Usually + Always)	98.17 ♦♦♦	97.16 ♦♦	ND	97.67 ♦♦
Child Survey - CCC Population: In the last 6 months, how often did your child's personal doctor spend enough time with your child? (Usually + Always)	94.46 ♦♦♦♦	96.02 ♦♦♦♦	ND	95.24 ♦♦♦♦
Child Survey - CCC Population: In the last 6 months, how often was it easy to get prescription medications for your child through his or her plan? (Usually + Always)	91.51 ♦♦	89.84 ♦	ND	90.68 ♦♦
Child Survey - CCC Population: In the last 6 months, how often was it easy to get special medical equipment or devices for your child? (Usually + Always)	SD	SD	ND	NC
Child Survey - CCC Population: In the last 6 months, how often was it easy to get the care, tests or treatment your child needed? (Usually + Always)	95.93 ♦♦♦♦	88.76 ♦	ND	92.35 ♦♦
Child Survey - CCC Population: In the last 6 months, how often was it easy to get this therapy for your child? (Usually + Always)	SD	SD	ND	NC
Child Survey - CCC Population: In the last 6 months, how often was it easy to get this treatment or counseling for your child? (Usually + Always)	82.13 ♦♦♦♦	75.96 ♦♦	ND	79.05 ♦♦♦
Child Survey - CCC Population: In the last 6 months, how often were the forms from your child's health plan easy to fill out? (No + Usually + Always)	97.34 ♦♦♦♦	97.93 ♦♦♦♦	ND	97.64 ♦♦♦♦
Child Survey - CCC Population: In the last 6 months, when you made an appointment for a check-up or routine care for your child at a doctor's office or clinic, how often did you get an appointment as soon as your child needed? (Usually + Always)	93.25 ♦♦♦♦	90.91 ♦♦♦	ND	92.08 ♦♦♦♦
Child Survey - CCC Population: In the last 6 months, when your child needed care right away, how often did you get care as soon as he or she needed? (Usually + Always)	98.16 ♦♦♦♦	SD	ND	NC

Member Experience	ABHWV %	THP %	WP %	MCO AVG %
Child Survey - CCC Population: Coordination of Care for Children with Chronic Conditions (Yes)	79.36 ♦♦♦♦	SD	ND	NC
Child Survey - CCC Population: Family-Centered Care: Personal Doctor Knows Child (Yes)	93.10 ♦♦♦	93.12 ♦♦♦	ND	93.11 ♦♦♦
Child Survey - CCC Population: Did anyone from your child's health plan, doctor's office or clinic help you get special medical equipment or devices for your child? (Yes)	SD	SD	ND	NC
Child Survey - CCC Population: Did anyone from your child's health plan, doctor's office or clinic help you get this therapy for your child? (Yes)	SD	SD	ND	NC
Child Survey - CCC Population: Did anyone from your child's health plan, doctor's office or clinic help you get this treatment for your child? (Yes)	65.24 ♦♦♦♦	60.95 ♦♦	ND	63.10 ♦♦♦
Child Survey - CCC Population: Did anyone from your child's health plan, doctor's office or clinic help you get your child's prescription medicines? (Yes)	63.24 ♦	58.38 ♦	ND	60.81 ♦
Child Survey - CCC Population: Does your child's personal doctor understand how these medical, behavioral or other health conditions affect your child's day-to-day life? (Yes)	96.38 ♦♦♦♦	94.89 ♦♦	ND	95.64 ♦♦♦
Child Survey - CCC Population: Does your child's personal doctor understand how your child's medical, behavior or other health conditions affect your family's day-to-day life? (Yes)	92.08 ♦♦	91.37 ♦♦	ND	91.73 ♦♦
Child Survey - CCC Population: In the last 6 months, did anyone from your child's health plan, doctor's office or clinic help coordinate your child's care among these different providers or services? (Yes)	64.49 ♦♦	61.47 ♦♦	ND	62.98 ♦♦
Child Survey - CCC Population: In the last 6 months, did you get the help you needed from your child's doctors or other health providers in contacting your child's school or daycare? (Yes)	SD	SD	ND	NC

Member Experience	ABHWV %	THP %	WP %	MCO AVG %
Child Survey - CCC Population: In the last 6 months, did your child's personal doctor talk with you about how your child is feeling, growing or behaving? (Yes)	90.85 ♦♦	93.10 ♦♦♦♦	ND	91.98 ♦♦♦

CAHPS® is a registered trademark of the Agency for Healthcare Research and Quality.
♦♦♦♦ MCO rate is equal to or exceeds the NCQA Quality Compass 90th percentile.
♦♦♦ MCO rate is equal to or exceeds the NCQA Quality Compass 75th percentile, but does not meet the 90th percentile.
♦♦ MCO rate is equal to or exceeds the NCQA Quality Compass national average, but does not meet the 75th percentile.
♦ MCO rate is below the NCQA Quality Compass national average.
SD – Small denominator; MCO followed specifications, but the denominator was too small (fewer than 100) to report a valid rate.
ND – No data; MCO did not report measure data to NCQA.
NC – Not calculated; the average could not be calculated due to insufficient data for two or more MCOs.

Provider Satisfaction Surveys

See Appendices C through F for the most recent annual provider satisfaction reports for ABHWV, HHOWV, THP, and WP. The most recent provider satisfaction reports summarize provider survey responses received in the second half of 2024 for ABHWV and WP, and the first half of 2025 for HHOWV and THP. The MCO submission deadline for the next annual provider satisfaction report is June 30, 2026.

Annual Audited Financial Statements

See Appendices G through J for the annual audited financial statements for each MCO.

Sanctions

In 2025, financial sanctions and corrective action plans (CAPs) were issued to three MCOs for various instances of noncompliance with contractual and regulatory requirements.

In January 2025, ABHWV exceeded the deadline for a request for information from the Medicaid Fraud Control Unit (MFCU) by six (6) days. Liquidated damages of $1,500 were assessed due to ABHWV surpassing the timeliness standards set forth in the BMS West Virginia Mountain Health Trust Service Provider Agreement, Section 8.1.2.2, which requires that MHT service providers respond to the MFCU within fourteen (14) calendar days or within the timeframe designated in the request. Failure to comply carries liquidated damages of $250 per business day per each item that is overdue until the satisfactory submission of the required report, documentation, ad hoc report, data certification form, or data required to meet any State or federal reporting requirements. BMS was able to recover the liquidated damages amount of $1,500 from future payments to the MCO.

In March 2025, BMS issued a corrective action plan (CAP) to HHOWV for noncompliance with hiring qualified key staff in accordance with Section 5.10.1 in the BMS West Virginia Mountain Health Trust Service Provider Agreement. This key staff role required the MCO’s employee to have at least five (5) years' experience in Medicaid managed care contract oversight and five (5) years' experience in healthcare, experience working with low-income populations, and cultural sensitivity, a bachelor's degree or higher, and be based in West Virginia. The individual originally hired did not meet the contractual requirement of five (5) years of experience in Medicaid

Managed Care contract oversight. In May 2025, HHOWV remediated all requirements of the CAP by hiring a qualified individual, and the CAP was closed.

In June 2025, HHOWV was placed on a systems performance review CAP by the BMS EQRO related to its grievance and appeal system, specifically for noncompliance with 42 CFR Part 438 Subpart F, Grievances and Appeals. HHOWV remediated most findings and is continuing to work closely with the BMS EQRO to demonstrate full compliance for Measurement Year (MY) 2025.

In August 2025, THP delayed submitting audited rates by fifty-two (52) days for seventeen (17) Healthcare Effectiveness Data and Information Set® (HEDIS®) measures included in the National Committee for Quality Assurance's (NCQA's) Measurement Year (MY) 2024 HEDIS® Measurement Set to BMS. Liquidated damages of $13,000 were assessed and a corrective action plan was issued to THP for exceeding the deadline for submitting the audited rates. These damages were imposed due to the timeliness standards set forth in the BMS West Virginia Mountain Health Trust Service Provider Agreement, Section 8.1.2.2, which requires MHT service providers to submit documentation within fourteen (14) calendar days or within the timeframe designated in the request. Failure to comply carries liquidated damages of $250 per business day per each item that is overdue until the satisfactory submission of the required report, documentation, ad hoc report, data certification form, or data required to meet any state or federal reporting requirements. In October 2025, THP remediated all requirements of the CAP and complied with the request to pay the liquidated damages.

Member Grievances and Appeals

The number of members that filed a grievance or appeal, separated by MCO, are listed in *Table 26* through *Table 30*. The tables include the number and percentages of appeals either reversed or resolved in favor of the member.

Table 26. ABHWV MHT Grievances and Appeals Outcomes

ABHWV (MHT) Outcome	2025Q1	2025Q2	2025Q3	2025Q4
Number of Grievances and Appeals	272	293	286	326
Number Resolved in Favor of the Member	42	62	53	49
% Resolved in Favor of the Member	15.44%	21.16%	18.53%	15.03%

Table 27. HHOWV MHT Grievances and Appeals Outcomes

HHOWV Outcome	2025Q1	2025Q2	2025Q3	2025Q4
Number of Grievances and Appeals	6	8	10	15
Number Resolved in Favor of the Member	3	3	2	5
% Resolved in Favor of the Member	50.00%	37.50%	20.00%	33.33%

Table 28. THP MHT Grievances and Appeals Outcomes

THP Outcome	2025Q1	2025Q2	2025Q3	2025Q4
Number of Grievances and Appeals	18	19	12	11
Number Resolved in Favor of the Member	11	15	12	10
% Resolved in Favor of the Member	61.11%	78.95%	100.00%	90.91%

Table 29. WP MHT Grievances and Appeals Outcomes

WP Outcome	2025Q1	2025Q2	2025Q3	2025Q4
Number of Grievances and Appeals	597	559	494	521
Number Resolved in Favor of the Member	26	36	27	32
% Resolved in Favor of the Member	4.36%	6.44%	5.47%	6.14%

Table 30. ABHWV MHP Grievances and Appeals Outcomes

ABHWV (MHP) Outcome	2025Q1	2025Q2	2025Q3	2025Q4
Number of Grievances and Appeals	30	30	29	64
Number Resolved in Favor of the Member	1	5	5	4
% Resolved in Favor of the Member	3.33%	16.67%	17.24%	6.25%

Outpatient Emergency Services and Urgent Care

Table 31 through *Table 35* include the number of members, by MCO, who received unduplicated emergency room and urgent care services.

Table 31. ABHWV MHT Outpatient Emergency Services and Urgent Care

AHBWV (MHT) Service Type	2025Q1	2025Q2	2025Q3	2025Q4
Members Receiving Emergency Room Services	17,123	17,171	17,764	16,729
Members Receiving Urgent Care Services	12,735	10,430	9,496	9,391

Table 32. HHOWV MHT Outpatient Emergency Services and Urgent Care

HHOWV Service Type	2025Q1	2025Q2	2025Q3	2025Q4
Members Receiving Emergency Room Services	2,223	3,155	4,713	5,420
Members Receiving Urgent Care Services	788	910	954	429

Table 33. THP MHT Outpatient Emergency Services and Urgent Care

THP Service Type	2025Q1	2025Q2	2025Q3	2025Q4
Members Receiving Emergency Room Services	12,350	11,971	12,317	11,439
Members Receiving Urgent Care Services	7,719	6,507	5,190	5,166

Table 34. WP MHT Outpatient Emergency Services and Urgent Care

WP Service Type	2025Q1	2025Q2	2025Q3	2025Q4
Members Receiving Emergency Room Services	13,968	14,446	12,045	13,921
Members Receiving Urgent Care Services	1,286	1,694	1,740	1,566

Table 35. ABHWV MHP Outpatient Emergency Services and Urgent Care

AHBWV (MHP) Service Type	2025Q1	2025Q2	2025Q3	2025Q4
Members Receiving Emergency Room Services	2,946	2,974	2,819	2,564
Members Receiving Urgent Care Services	2,816	2,215	1,796	1,856

Inpatient Medicaid Days

Table 36 provides the number of inpatient days by MCO and CY 2025 quarter.

Table 36. Number of Inpatient Medicaid Days by MCO and CY 2025 Quarter

Program	MCO	2025Q1	2025Q2	2025Q3	2025Q4
MHT	ABHWV	19,616	17,911	20,782	16,835
MHT	HHOWV	4,826	7,061	11,898	36,365
MHT	THP	7,226	6,260	8,317	7,044
MHT	WP	19,118	18,103	19,915	19,363
MHP	ABHWV	12,426	15,455	14,569	10,774

Pharmacy Benefits

Pharmacy benefits are not administered under Medicaid managed care.

Service Authorizations

Table 37 lists the number of CY 2025 service authorizations by MCO.

Table 37. Number of CY 2025 Service Authorizations by MCO and Provider Type

Provider Type	MHT	MHT	MHT	MHT	MHP
	ABHWV	HHOWV	THP	WP	ABHWV
Medical	60,404	5,137	19,697	50,618	7,345
BH	12,666	1,624	5,746	23,503	4,829
Dental	39,592	948	8,525	13,931	12,243
Total	**112,662**	**7,709**	**33,968**	**88,052**	**24,417**

Additional BMS Metrics and Measures

Apart from the items specified in other sections of this report, BMS has no additional metrics or measures that were considered suitable for inclusion.

Plan Quality Rating

BMS requires MCOs to achieve and maintain accreditation from NCQA for their Medicaid and WVCHIP populations. The accreditation ensures an MCO's commitment to quality improvement. As of April 2026, ABHWV, THP, and WP have achieved the status level of "Accredited." As a newer MCO to the West Virginia market, HHOWV must become accredited with NQCA within two years of its operational start date of August 2024. HHOWV must adhere to NCQA standards while working toward accreditation.

In September 2025, NCQA announced a change to its accreditation program. Effective January 15, 2026, the Health Equity Accreditation was renamed Health Outcomes Accreditation and Health Equity Accreditation Plus was renamed Community-Focused Care Accreditation. MCOs with current accreditation status were issued updated certificates by NCQA. ABHWV and WP

both achieved the Health Outcomes Accreditation, which recognizes organizations that use standardized data collection and measurement tools to understand their populations' unique health needs and address differences in health outcomes, experiences or access. WP also achieved the Community-Focused Care Accreditation, which recognizes organizations that use community-based partnerships to understand and meet their populations' medical or social needs.

Additional information on NCQA's Health Insurance Plan Ratings is located on the NCQA website at https://reportcards.ncqa.org/.

Medical Loss Ratio and Administrative Costs

The medical loss ratio (MLR) is the percent of premium an insurer spends on medical claims and quality improvement expenses (defined as medical and hospital costs, divided by premium received) rather than administrative costs. *Table 38* shows data reported by the MCOs on the percentages of premium spent on medical costs, as well as the administrative costs of each MCO, defined as the general administrative expenses and claim adjustment expenses.

Please note that the State's validation process for the MLR examines expenses and revenue for the state fiscal year reporting period of July through June. In contrast, the MCO's self-reporting of the MLR, administrative costs, and state refund for House Bill 4217 are reported for the calendar year. Furthermore, the State's validation process for the MLR may account for additional factors not captured in the MCO's self-reporting. The information outlined in this section and in *Table 38* is an approximation and has not been validated by the state. State validated MLR results for state fiscal year 2025 may differ from the information presented in this report.

MHT program contractual requirements include a 100% remittance (MCO refund to the State) when an MCO's MLR is below 85%, and a 50% remittance when an MCO's MLR is between 85% and 88%. MHP program contractual requirements include a 100% remittance when an MCO's MLR is below 85% but does not require remittance for an MLR above 85%.

Based on the reported ABHWV MHT MLR of 96.5%, no state refund is required, as this exceeds the 88% threshold. Similarly, HHOWV and THP reported MLRs of 88.0% and 93.2%, respectively, both at or above 88%, and no refunds are required.

The reported MLR for WP MHT was 89.6%, exceeding the 88% threshold and not requiring remittance; however, WP still reported a state refund of $14,629,931.11. Myers and Stauffer requested an explanation for the state refund, since a remittance was not required. WP provided additional explanation for this value, stating that "the amount reported was calculated based on what had accrued in the calendar year to pay, irrespective of the fiscal year."

For the ABHWV MHP program, with a reported MLR of 91.1%, no refund is required under MHP contractual guidelines.

Table 38. MLR, Administrative Costs, and State Refunds for CY 2025*

Program	MCO	MLR	Administrative Costs	State Refunds
MHT	**ABHWV**	96.5%	$78,442,478.58	$-
MHT	**HHOWV**	88.0%	$8,887,300.00	$-
MHT	**THP**	93.2%	$48,758,543.61	$-
MHT	**WP**	89.6%	$43,122,170.89	$14,629,931.11
MHP	**ABHWV**	91.1%	$37,407,720.61	$-

* MLR, Administrative Costs, and State Refunds are MCO self-reported values; no additional validation has been performed.

Fee-for-Service Medicaid

The current and previous fee-for-service spends by service line can be obtained from the Bureau for Medical Services upon request.

Annual Cost Information – Medicaid Managed Care

Aggregate Dollars Expended

Table 39 shows the total aggregate dollars expended by each MCO for the last five CYs. Please note, results reported in Table 39 for ABHWV MHT and MHP for CY2021 through CY2023 may differ from the information presented in the 2023 Managed Care Annual House Bill 4217 report. ABHWV communicated an adjustment to its reporting approach for CY2025 that impacted the calculation of aggregate dollars expended for all reported years.

Table 39. Total Aggregate Dollars Expended by MCO from CY 2021-2025

Total Aggregate Dollars Expended						
Program	**MCO**	**CY 2021**	**CY 2022**	**CY 2023**	**CY 2024**	**CY 2025**
MHT	**ABHWV**	$703,171,213	$730,925,687	$701,272,786	$644,677,666	$595,742,438
MHT	**HHOWV**	*No Data Available*			$2,180,660	$37,161,561
MHT	**THP**	$404,373,850	$476,398,322	$443,440,427	$421,010,342	$431,227,164
MHT	**WP**	$582,736,242	$628,363,899	$615,097,423	$557,335,210	$560,492,821
MHP	**ABHWV**	$106,299,311	$141,384,988	$169,061,220	$168,675,431	$168,600,515

Annual Rate of Cost Inflation

The annual rate of cost inflation for the last five CYs for each MCO can be found in *Table* 40. These rates are reported by the MCOs and have not been validated by the state. Please note, results reported in Table 40 for ABHWV MHT and MHP for CY2021 through CY2023 may differ from the information presented in the 2023 Managed Care Annual House Bill 4217 report. ABHWV communicated an adjustment to its reporting approach for CY2025 that impacted the calculation of the annual rate of cost inflation for all reported years.

Table 40. Annual Rate of Cost Inflation by MCO from CY 2021-2025

Annual Rate of Cost Inflation						
Program	**MCO**	**CY 2021**	**CY 2022**	**CY 2023**	**CY 2024**	**CY 2025**
MHT	**ABHWV**	23.6%	3.9%	-4.1%	-8.1%	-7.6%
MHT	**HHOWV**	*No Data Available*			3.4%	3.9%
MHT	**THP**	-0.4%	4.3%	1.0%	16.4%	6.4%
MHT	**WP**	2.7%	2.7%	2.7%	8.0%	5.0%
MHP	**ABHWV**	13.2%	33.0%	19.6%	-0.2%	0.0%

Appendix

Appendix A: Provider Network by Specialty, County, and MCO

CY2025 HB 4217 Appendix A - Provider Network by Specialty, County, and MCO.pdf

Appendix B: WV BMS External Quality Review Annual Technical Report

As of April 2026, the official version of the 2025 EQR Annual Technical Report has been posted to the West Virginia BMS public website at the following link, under the title “Quality Reports.” In addition, as of April 2026, prior year EQR Annual Technical Reports were also available at the link below.

West Virginia Bureau for Medical Services Managed Care Reports

Appendix C: ABHWV Provider Satisfaction Survey

CY2025 HB 4217 Appendix C - ABHWV 2024 Annual Provider Satisfaction Survey.pdf

Appendix D: HHOWV Provider Satisfaction Survey

CY2025 HB 4217 Appendix D - HHOWV 2025 Annual Provider Satisfaction Survey.pdf

Appendix E: THP Provider Satisfaction Survey

CY2025 HB 4217 Appendix E - THP 2025 Annual Provider Satisfaction Survey.pdf

Appendix F: WP Provider Satisfaction Survey

CY2025 HB 4217 Appendix F - WP 2024 Annual Provider Satisfaction Survey.pdf

Appendix G: ABHWV Audited Financial Statements

CY2025 HB 4217 Appendix G - ABHWV 2025 Annual Financial Statement.pdf

Appendix H: HHOWV Audited Financial Statements

CY2025 HB 4217 Appendix H - HHOWV 2025 Annual Financial Statement.pdf

Appendix I: THP Audited Financial Statements

CY2025 HB 4217 Appendix I - THP 2025 Annual Financial Statement.pdf

Appendix J: WP Audited Financial Statements

CY2025 HB 4217 Appendix J - WP 2025 Annual Financial Statement.pdf

JOINT COMMITTEE ON GOVERNMENT AND FINANCE

August 2026

WEST VIRGINIA DEPARTMENT OF HUMAN SERVICES

Bureau for Medical Services

West Virginia Children's Health Insurance Program

Stacey Shamblin, Deputy Commissioner, BMS, WVCHIP

West Virginia Children's Health Insurance Program
Comparative Statement of Revenues, Expenditures, Changes in Fund Balance, and Budget-to-Actual
For the Ten Months Ending April 30, 2026 and April 30, 2025

	Annual Budget 2026	Budget Year-to-Date	Actual April 30, 2026	Actual April 30, 2025	Actual Variance $	Actual Variance %	Budget Variance $	Budget Variance %
Beginning Operating Fund Balance			**$454,799**	**$3,255,799**	**($2,801,000)**	**-86%**		
Revenues								
Federal Grants	$73,432,826	$61,194,022	$62,437,640	$57,898,223	$4,539,417	8%	$1,243,618	2%
State Appropriations	$14,175,684	$11,813,070	$12,653,361	$9,951,229	$0	0%	$840,291	7%
Premium Revenues	$1,307,476	$1,089,563	$778,601	$461,059	$317,542	69%	($310,962)	-29%
Investment Earnings (Interest)	$155,000	$129,167	$14,046	$138,371	($124,325)	-90%	($115,121)	-89%
Total Operating Fund Revenues	**$89,070,986**	**$74,225,822**	**$75,883,648**	**$68,448,882**	**$7,434,766**	**11%**	**$1,657,826**	**2%**
Expenditures:								
Claims Expenses:								
Managed Care Organizations			$49,832,987	$46,313,000	$3,519,987	8%		
Prescribed Drugs			$14,822,202	$11,140,257	$3,681,945	33%		
Medical Transportation			$1,949,738	$1,905,086	$44,652	2%		
Therapy			$1,841,285	$901,696	$939,589	104%		
Physicians & Surgical			$1,648,243	$2,274,283	($626,040)	-28%		
Inpatient Hospital Services			$933,092	$1,179,780	($246,688)	-21%		
Outpatient Hospital Services			$672,549	$1,367,083	($694,534)	-51%		
Other Services			$157,840	$172,143	($14,303)	-8%		
Dental			$64,437	$495,459	($431,022)	-87%		
Inpatient Mental Health			$37,675	$89,423	($51,748)	-58%		
Outpatient Mental Health			$12,675	$62,298	($49,624)	-80%		
Vision			$2,139	$30,672	($28,533)	-93%		
Durable & Disposable Med. Equip.			$1,087	$15,099	($14,011)	-93%		
Less: Other Collections**			($1,948)	($4,908)	$2,960	-60%		
Drug Rebates	$0	$0	$0	($1,081,659)	$1,081,659	-100%	$1,948	0%
Total Claims Expenses	**$79,274,655**	**$66,062,213**	**$71,974,001**	**$64,859,712**	**$7,114,289**	**11%**	**$5,911,789**	**9%**
Administrative Expenses:								
Salaries and Benefits	$557,031	$464,193	$338,832	$279,309	$59,523	21%	($125,361)	-27%
Program Administration	$7,138,355	$5,948,629	$3,345,169	$2,629,266	$715,903	27%	($2,603,460)	-44%
Outreach & Health Promotion	$0	$0	$0	$0	$0	0%	$0	0%
Health Service Initiative	$225,000	$168,750	$168,750	$168,750	$0	0%	$0	0%
Current	$413,469	$344,558	$385,915	$234,849	$151,065	64%	$41,357	12%
Total Administrative Expenses in Operating Fund	**$8,333,855**	**$6,926,129**	**$4,238,666**	**$3,312,174**	**$926,491**	**28%**	**($2,687,464)**	**-39%**
Total Operating Fund Expenditures	**$87,608,510**	**$72,988,342**	**$76,212,667**	**$68,171,886**	**$8,040,781**	**12%**	**$3,224,325**	**4%**
Adjustments			**$4,954**	**($449)**				
Ending Operating Fund Balance			**$130,733.73**	**$3,532,345**	**($3,401,612)**	**-96%**		
Money Market			$0	$0				
Bond Pool			$87,535	$2,555,119				
Cash on Deposit			$43,199	$977,227				
Revenues Outside of Operating Funds:								
Federal Grants			$1,693,100	$2,800,000	($1,106,900)	-40%		
Total WVCHIP Revenues			**$77,576,748**	**$71,248,882**	**$6,327,866**	**9%**		
Program Expenses outside of Operating Funds:								
Eligibility	$1,500,000	$1,250,000	$2,365,256	$3,185,604	($820,347)	-26%	$1,115,256	89%
Total Administrative Expenses	**$9,833,855**	**$8,176,129**	**$6,603,922**	**$6,497,778**	**$106,144**	**2%**	**($1,572,207)**	**-19%**
Total WVCHIP Expenditures	**$89,108,510**	**$74,238,342**	**$78,577,923**	**$71,357,490**	**$7,220,433**	**10%**	**$4,339,581**	**6%**

Footnotes:

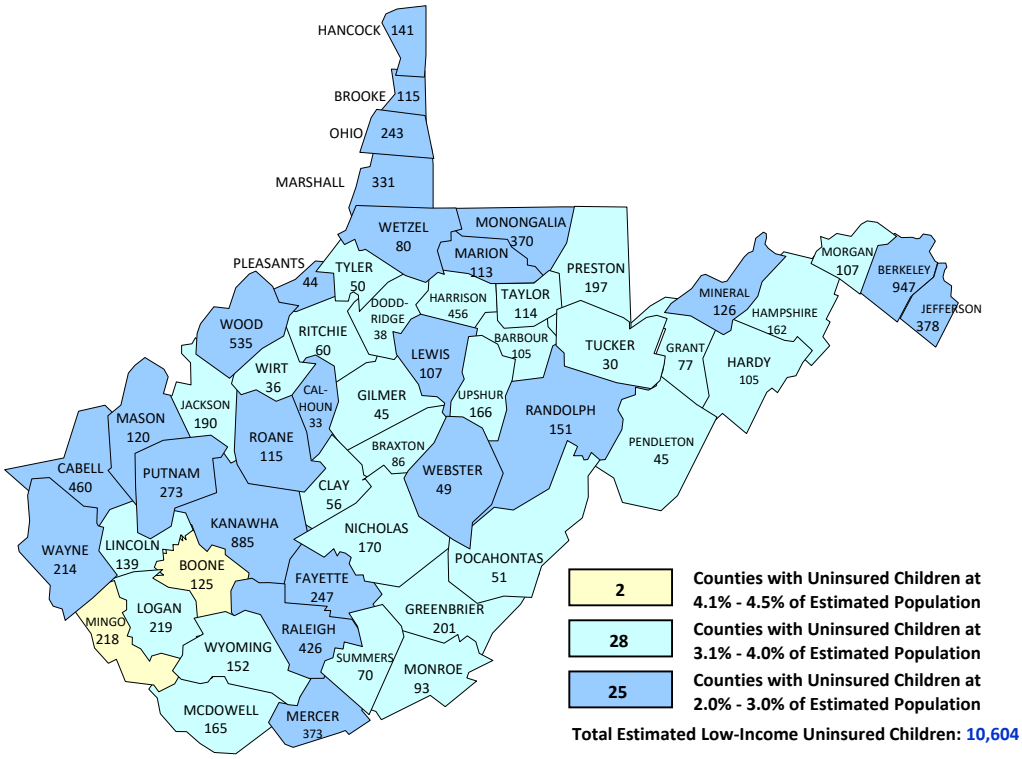
1) Statement is on cash basis.
2) Estimate of Incurred but Not Reported (IBNR) claims on April 30, 2026 is $807,628. The April 30, 2025 estimate was $785,654.
3) Administrative Accounts Payable balance on April 30, 2026 is $784,083. The April 30, 2025 balance was $422,837.
4) 2026 and 2025 adjustments to fund balances represents timing issues between the payment of expense and the draw-down of federal revenues.
5) Revenues are primarily federal funds. WVCHIP's Federal Matching Assistance Percentage (FMAP) during SFY26 is 81.95% and during SFY25 is 81.69%.
6) Other Collections are primarily provider refunds and subrogation (amounts received from other insurers responsible for bills WVCHIP paid - primarily auto).
7) Physician & Surgical services include physicians, clinics, lab, Federally Qualified Health Centers (FQHC), and vaccine payments.
8) Other Services includes home health, chiropractors, psychologists, podiatrists, and nurse practitioners.
9) Eligibility costs outside the fund represent the costs allocated to the WVCHIP for eligibility and enrollment processing (WVPATH).

Unaudited - For Management Purposes Only
PRELIMINARY STATEMENT

WVCHIP Enrollment Report

JUNE 2026

County	County Pop. 2023 Est. (0-18 Yrs)	BLUE Jun-26	GOLD Jun-26	PREM Jun-26	MATERNITY BLUE Jun-26	MATERNITY PREM Jun-26	Total CHIP Enrollment Jun-26	Total Medicaid Enrollment Jun-26	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2023 SAHIE Uninsured Est.	2023 SAHIE % Uninsured
Barbour	3,194	123	38	99	1	2	263	1,486	1,749	54.8%	105	3.3%
Berkeley	31,848	1,351	341	762	11	27	2,492	11,897	14,389	45.2%	947	3.0%
Boone	4,312	145	40	83	4	2	274	2,367	2,641	61.2%	125	2.9%
Braxton	2,270	87	21	74	1	2	185	1,226	1,411	62.2%	86	3.8%
Brooke	3,799	0	0	0	0	0	0	33	33	0.9%	115	3.0%
Cabell	18,906	584	163	345	5	14	1,111	8,188	9,299	49.2%	460	2.4%
Calhoun	1,117	58	22	37	1	1	119	671	790	70.7%	33	3.0%
Clay	1,772	74	23	44	2	0	143	1,103	1,246	70.3%	56	3.2%
Doddridge	1,141	53	7	42	1	2	105	581	686	60.1%	38	3.3%
Fayette	8,252	344	100	204	3	9	660	4,121	4,781	57.9%	247	3.0%
Gilmer	1,131	39	11	26	0	1	77	488	565	50.0%	45	4.0%
Grant	2,176	90	23	67	2	2	184	1,151	1,335	61.4%	77	3.5%
Greenbrier	6,375	322	98	227	5	4	656	3,130	3,786	59.4%	201	3.2%
Hampshire	4,279	182	48	113	3	5	351	2,040	2,391	55.9%	162	3.8%
Hancock	5,427	235	85	160	1	7	488	3,421	3,909	72.0%	141	2.6%
Hardy	2,853	134	39	89	0	6	268	1,154	1,422	49.8%	105	3.7%
Harrison	14,172	469	135	345	8	8	965	5,608	6,573	46.4%	456	3.2%
Jackson	6,071	194	57	116	1	8	376	2,665	3,041	50.1%	190	3.1%
Jefferson	13,100	372	97	311	4	8	792	3,420	4,212	32.2%	378	2.9%
Kanawha	35,943	1,181	370	802	11	22	2,386	27,464	29,850	83.0%	885	2.5%
Lewis	3,640	169	52	109	1	0	331	1,671	2,002	55.0%	107	2.9%
Lincoln	4,427	141	61	85	1	10	298	2,343	2,641	59.7%	139	3.1%
Logan	6,588	213	46	142	7	10	418	3,869	4,287	65.1%	219	3.3%
Marion	11,462	400	111	273	4	11	799	4,703	5,502	48.0%	113	2.9%
Marshall	5,725	153	52	78	1	0	284	2,337	2,621	45.8%	331	2.1%
Mason	5,231	172	37	105	0	1	315	2,467	2,782	53.2%	120	2.1%
McDowell	3,272	107	32	81	1	6	227	2,266	2,493	76.2%	165	3.5%
Mercer	12,651	576	158	401	5	5	1,145	6,925	8,070	63.8%	373	2.9%
Mineral	5,554	166	44	127	3	1	341	2,267	2,608	47.0%	126	2.3%
Mingo	5,023	147	47	80	2	8	284	3,289	3,573	71.1%	218	4.3%
Monongalia	18,227	480	95	324	10	15	924	5,243	6,167	33.8%	370	2.0%
Monroe	2,532	98	44	87	1	4	234	1,118	1,352	53.4%	93	3.7%
Morgan	3,105	126	41	119	3	4	293	1,285	1,578	50.8%	107	3.4%
Nicholas	5,005	172	55	135	0	4	366	2,245	2,611	52.2%	170	3.4%
Ohio	8,372	223	78	117	6	2	426	3,221	3,647	43.6%	243	2.9%
Pendleton	1,154	48	12	45	1	1	107	491	598	51.8%	45	3.9%
Pleasants	1,474	44	17	35	1	1	98	559	657	44.6%	44	3.0%
Pocahontas	1,410	59	19	41	1	0	120	640	760	53.9%	51	3.6%
Preston	6,295	213	59	193	3	9	477	2,593	3,070	48.8%	197	3.1%
Putnam	12,716	377	101	278	3	6	765	3,589	4,354	34.2%	273	2.1%
Raleigh	15,627	546	165	439	11	26	1,187	7,916	9,103	58.3%	426	2.7%
Randolph	5,101	197	64	150	5	5	421	2,370	2,791	54.7%	151	3.0%
Ritchie	1,674	69	13	39	2	2	125	827	952	56.9%	60	3.6%
Roane	2,796	109	22	66	3	6	206	1,310	1,516	54.2%	115	4.1%
Summers	1,862	97	37	62	0	2	198	1,230	1,428	76.7%	70	3.8%
Taylor	3,312	135	29	101	1	4	270	1,269	1,539	46.5%	114	3.4%
Tucker	931	45	19	50	2	0	116	417	533	57.3%	30	3.2%
Tyler	1,610	60	19	50	1	1	131	669	800	49.7%	50	3.1%
Upshur	4,956	194	70	156	3	5	428	2,397	2,825	57.0%	166	3.3%
Wayne	7,802	258	77	157	0	3	495	3,947	4,442	56.9%	214	2.7%
Webster	1,618	68	20	55	2	2	147	853	1,000	61.8%	49	3.0%
Wetzel	3,029	85	24	75	2	2	188	1,706	1,894	62.5%	80	2.6%
Wirt	1,096	38	6	30	2	0	76	522	598	54.6%	36	3.3%
Wood	17,906	585	155	327	4	8	1,079	7,576	8,655	48.3%	535	3.0%
Wyoming	4,232	143	43	110	3	6	305	2,070	2,375	56.1%	152	3.6%
Totals	365,553	12,750	3,642	8,668	159	300	25,519	170,414	195,933	53.6%	10,604	2.9%

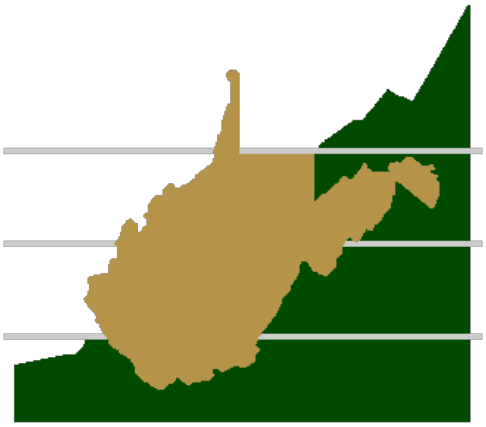


The above map shows the most recent 2023 county level data provided by the U.S. Census Bureau Small Area Health Insurance Estimates (SAHIE) for children under 19 years. While the statewide average for children under 19 is now about 2.9%, the SAHIE data reflects more accurately the variation from county to county depending on the availability of employer-sponsored insurance and should be a more accurate way to target outreach than in previous years.

WEST VIRGINIA
INVESTMENT MANAGEMENT BOARD

Participant Plan Preliminary Performance Report

June 30, 2026



Participant Plans Allocation & Performance Net of Fees - Preliminary

Period Ending: June 30, 2026

	6/30/2025		6/30/2026		Performance %							
	Asset ($000)	%	Asset ($000)	%	1 Month	3 Month	FYTD	1 Year	3 Year	5 Year	10 Year	20 Year
WVIMB Fund Assets	**28,426,955**	**100.0**	**31,971,482**	**100.0**								
Pension Assets	**23,104,298**	**81.3**	**26,004,102**	**81.3**								
Public Employees Retirement System	9,730,266	34.2	10,934,547	34.2	(0.4)	8.4	16.1	16.1	12.9	7.9	10.4	8.2
Teachers Retirement System	10,757,862	37.8	12,056,931	37.7	(0.4)	8.4	16.1	16.1	12.9	7.9	10.4	8.1
Emergency Medical Services Retirement System	229,658	0.8	276,755	0.9	(0.4)	8.4	16.0	16.0	12.9	7.9	10.4	
State Police Death, Disability and Retirement Fund	862,049	3.1	940,358	3.0	(0.4)	8.4	16.1	16.1	12.9	7.9	10.4	8.2
Judges' Retirement System	336,145	1.2	385,328	1.2	(0.4)	8.4	16.1	16.1	12.9	7.9	10.4	8.2
State Police Retirement Fund	412,617	1.5	482,799	1.5	(0.4)	8.4	16.0	16.0	12.8	7.9	10.4	8.2
Deputy Sheriffs Retirement System	391,740	1.4	455,377	1.4	(0.4)	8.4	16.1	16.1	12.8	7.9	10.4	8.2
Municipal Police Officers and Firefighters Retirement System	59,690	0.2	79,727	0.2	(0.4)	8.3	15.9	15.9	12.8	7.8	10.3	
Natural Resources Police Officers Retirement System	36,913	0.1	44,030	0.1	(0.4)	8.4	16.0	16.0	12.8	7.8		
Municipal Model A	283,353	1.0	343,231	1.1	(0.4)	8.4	16.2	16.2	13.1	8.3	10.7	
Municipal Model B	4,005	0.0	5,019	0.0	(0.5)	8.9	16.3	16.3	13.9	7.1		
Insurance Assets	**3,556,165**	**12.5**	**3,996,281**	**12.5**								
Workers' Compensation Old Fund	835,890	2.9	855,309	2.7	(0.1)	5.7	11.8	11.8	10.6	5.1	6.5	5.4
Workers' Compensation Self-Insured Guaranty Risk Pool	44,023	0.1	49,183	0.2	(0.1)	5.7	11.8	11.8	10.5	5.3	6.7	5.2
Workers' Compensation Self-Insured Security Risk Pool	53,653	0.2	57,517	0.2	(0.1)	5.7	11.8	11.8	10.6	5.4	6.7	
Workers' Compensation Uninsured Employers' Fund	21,114	0.1	24,051	0.1	(0.1)	5.7	11.7	11.7	10.5	5.3	6.6	5.1
Coal Workers' Pneumoconiosis Fund	204,228	0.7	210,762	0.6	(0.1)	5.7	11.8	11.8	10.6	5.4	6.7	5.7
Board of Risk and Insurance Management	75,840	0.3	69,117	0.2	(0.1)	4.6	10.4	10.4	10.1	5.1	6.5	5.9
Public Employees Insurance Agency	164,023	0.6	314,148	1.0	0.1	4.1	10.1	10.1	10.0	4.9	6.3	5.6
Retiree Health Benefit Trust	2,157,394	7.6	2,416,194	7.5	(0.4)	8.4	16.1	16.1	12.8	7.9	10.4	
Endowment Assets	**1,766,492**	**6.2**	**1,971,099**	**6.2**								
Berkeley County Development Authority	7,552	0.0	8,763	0.0	(0.4)	8.3	16.0	16.0	12.7	7.8	10.3	
Wildlife Endowment Fund	79,131	0.3	87,660	0.3	(0.4)	8.3	16.0	16.0	12.8	7.8	10.3	8.2
State Parks and Recreation Endowment Fund	61,751	0.2	82,879	0.3	(0.4)	8.3	15.9	15.9	12.8	7.9		
Revenue Shortfall Reserve Fund	662,866	2.4	713,941	2.2	0.1	3.1	7.3	7.3	7.3	2.8	3.1	2.9
Revenue Shortfall Reserve Fund - Part B	606,161	2.1	665,552	2.1	(0.1)	4.7	9.8	9.8	8.9	3.6	5.5	4.6
Department of Environmental Protection Trust	9,172	0.0	7,714	0.0	(0.4)	9.2	16.7	16.7	13.6	7.6	9.7	
Department of Environmental Protection Agency	339,859	1.2	404,590	1.3	(0.1)	7.5	14.7	14.7	12.8	6.7	7.9	

Composite Asset Allocation & Performance Net of Fees – Preliminary

Period Ending: June 30, 2026

	Asset ($000)	%	Performance % 1 Month	3 Month	FYTD	1 Year	3 Year	5 Year	10 Year	20 Year
Investment Pools Composite	31,982,924	100.00								
Portable Alpha Composite	7,422,504	23.21	(1.03)	14.77	24.10	24.10	20.74	13.06		
+/- S&P 500 Index			*(0.08)*	*(0.43)*	*1.78*	*1.78*	*0.13*	*(0.35)*		
Large Cap Domestic Equity Composite	402,711	1.26	(0.98)	15.16	22.14	22.14	20.52	13.31	15.26	11.33
+/- S&P 500 Index			*(0.03)*	*(0.04)*	*(0.18)*	*(0.18)*	*(0.09)*	*(0.10)*	*(0.25)*	*(0.07)*
Non-Large Cap Domestic Equity Composite	1,146,151	3.58	5.75	21.56	29.76	29.76	17.24	9.78	13.00	9.99
+/- Russell 2500 Index			*2.07*	*1.30*	*(6.96)*	*(6.96)*	*(1.16)*	*1.48*	*0.75*	*0.24*
International Equity Composite	5,801,941	18.14	(2.35)	15.57	33.17	33.17	22.78	10.79	11.70	7.95
+/- MSCI AC World ex US IMI Index (a)			*(1.36)*	*1.55*	*6.02*	*6.02*	*3.69*	*1.79*	*1.36*	*1.62*
Fixed Income Composite	5,999,612	18.76	0.31	1.09	4.64	4.64	5.65	1.38	3.07	4.06
+/- Bloomberg Universal (b)			*0.05*	*0.17*	*0.49*	*0.49*	*0.95*	*0.94*	*1.12*	*0.41*
Core Fixed Income Composite	2,716,850	8.50	0.26	0.63	3.89	3.89	4.64	0.75	2.18	
+/- Bloomberg US Aggregate			*0.02*	*(0.04)*	*0.10*	*0.10*	*0.49*	*0.67*	*0.64*	
Total Return Fixed Income Composite (c)	3,282,762	10.26	0.35	1.47	5.28	5.28	6.49	1.93	3.59	4.40
+/- Bloomberg Universal			*0.09*	*0.55*	*1.13*	*1.13*	*1.78*	*1.48*	*1.64*	*0.79*
TIPS Composite	344,144	1.08	(0.59)	0.72	3.65	3.65	4.91	1.55	2.89	
+/- Bloomberg US TIPS 1-10 Yr (d)			*(0.08)*	*0.01*	*0.01*	*0.01*	*0.00*	*0.03*	*0.05*	
Cash Composite	316,006	0.99	0.31	0.90	3.91	3.91	4.66	3.55	2.30	1.73
+/- FTSE 3 Month US T-Bill (e)			*0.00*	*(0.04)*	*(0.15)*	*(0.15)*	*(0.20)*	*(0.14)*	*(0.10)*	*(0.04)*
Private Equity Composite	2,411,308	7.54	(0.15)	(1.31)	1.19	1.19	4.00	5.15	15.43	
+/- CA Global PE Index (f, g)			*(1.09)*	*(4.16)*	*(10.71)*	*(10.71)*	*(14.67)*	*(7.47)*	*(1.26)*	
Real Estate Composite	2,703,689	8.45	(0.03)	1.19	1.20	1.20	(0.80)	1.45	4.32	
+/- NFI-ODCE (net) + 1% (f, j)			*(0.46)*	*(0.10)*	*(2.91)*	*(2.91)*	*(1.24)*	*(2.90)*	*(1.25)*	
Absolute Return Composite (k)	4,019,880	12.57	0.84	7.18	16.51	16.51	14.13	9.70	8.08	
+/- HFRI FOF + 1% (h)			*(0.37)*	*(0.65)*	*(0.89)*	*(0.89)*	*2.48*	*2.87*	*1.10*	
Private Credit & Income Composite	1,414,978	4.42	(0.01)	1.34	6.40	6.40	6.09	5.80	6.02	
+/- Morningstar LSTA US LL Index + 1.5% (f, i)			*(0.21)*	*(0.91)*	*0.54*	*0.54*	*(1.98)*	*(0.90)*	*(0.89)*	

Participant Plans Allocation vs. Strategy - Preliminary

	Equity		Fixed Income		Private Equity		Real Estate		Private Credit & Income		Absolute Return		Cash	
	Actual %	Strategy %	Actual %	Strategy %	Actual %	Strategy %	Actual %	Strategy %	Actual %	Strategy %	Actual %	Strategy %	Actual %	Strategy %
Pension Assets														
Public Employees Retirement System	49.1	45.0	15.9	15.0	8.3	12.0	9.3	12.0	4.8	6.0	12.3	10.0	0.3	0.0
Teachers Retirement System	48.7	45.0	15.7	15.0	8.2	12.0	9.2	12.0	4.8	6.0	12.2	10.0	1.2	0.0
Emergency Medical Services Retirement System	49.0	45.0	15.9	15.0	8.2	12.0	9.2	12.0	4.8	6.0	12.2	10.0	0.7	0.0
State Police Death, Disability and Retirement Fund	49.2	45.0	15.8	15.0	8.3	12.0	9.3	12.0	4.9	6.0	12.3	10.0	0.2	0.0
Judges' Retirement System	49.3	45.0	16.1	15.0	8.2	12.0	9.2	12.0	4.8	6.0	12.2	10.0	0.2	0.0
State Police Retirement Fund	49.1	45.0	15.9	15.0	8.2	12.0	9.2	12.0	4.8	6.0	12.2	10.0	0.6	0.0
Deputy Sheriffs Retirement System	49.1	45.0	15.7	15.0	8.2	12.0	9.2	12.0	4.8	6.0	12.2	10.0	0.8	0.0
Municipal Police Officers and Firefighters Retirement System	48.4	45.0	15.9	15.0	8.1	12.0	9.1	12.0	4.8	6.0	12.1	10.0	1.6	0.0
Natural Resources Police Officers Retirement System	48.9	45.0	15.6	15.0	8.2	12.0	9.2	12.0	4.8	6.0	12.2	10.0	1.1	0.0
Municipal Model A	49.4	45.0	16.0	15.0	8.2	12.0	9.2	12.0	4.8	6.0	12.2	10.0	0.2	0.0
Municipal Model B	55.7	55.0	42.9	45.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	1.2	0.0
Insurance Assets														
Workers' Compensation Old Fund	27.0	25.0	44.5	45.0	2.8	4.0	3.1	4.0	1.6	2.0	16.7	15.0	4.3	5.0
Workers' Compensation Self-Insured Guaranty Risk Pool	26.9	25.0	44.5	45.0	2.8	4.0	3.1	4.0	1.6	2.0	16.3	15.0	4.8	5.0
Workers' Compensation Self-Insured Security Risk Pool	26.9	25.0	44.5	45.0	2.8	4.0	3.1	4.0	1.6	2.0	16.5	15.0	4.6	5.0
Workers' Compensation Uninsured Employers' Fund	26.8	25.0	44.4	45.0	2.7	4.0	3.1	4.0	1.6	2.0	16.3	15.0	5.1	5.0
Coal Workers' Pneumoconiosis Fund	27.1	25.0	44.7	45.0	2.8	4.0	3.1	4.0	1.6	2.0	16.5	15.0	4.2	5.0
Board of Risk and Insurance Management	26.8	25.0	44.4	45.0	2.8	4.0	3.1	4.0	1.6	2.0	16.4	15.0	4.9	5.0
Public Employees Insurance Agency	12.4	12.0	63.2	64.0	0.0	0.0	0.0	0.0	0.0	0.0	24.4	24.0	0.0	0.0
Retiree Health Benefit Trust	49.2	45.0	16.4	15.0	8.2	12.0	9.2	12.0	4.8	6.0	12.2	10.0	0.0	0.0
Endowment Assets														
Berkeley County Development Authority	49.2	45.0	16.4	15.0	8.2	12.0	9.2	12.0	4.8	6.0	12.2	10.0	0.0	0.0
Wildlife Endowment Fund	49.0	45.0	16.4	15.0	8.2	12.0	9.2	12.0	4.8	6.0	12.2	10.0	0.2	0.0
State Parks and Recreation Endowment Fund	49.2	45.0	16.4	15.0	8.2	12.0	9.2	12.0	4.8	6.0	12.2	10.0	0.0	0.0
Revenue Shortfall Reserve Fund	10.4	10.0	69.5	70.0	0.0	0.0	0.0	0.0	0.0	0.0	10.2	10.0	9.9	10.0
Revenue Shortfall Reserve Fund - Part B	21.8	20.0	59.1	60.0	2.8	4.0	3.1	4.0	1.6	2.0	11.6	10.0	0.0	0.0
Department of Environmental Protection Trust	53.7	50.0	15.9	15.0	6.8	10.0	7.6	10.0	4.0	5.0	12.0	10.0	0.0	0.0
Department of Environmental Protection Agency	36.3	35.0	38.0	40.0	1.4	2.0	1.5	2.0	0.8	1.0	22.0	20.0	0.0	0.0

(a) Prior to January 2014, the index was the MSCI ACW ex USA (Standard).

(b) Prior to April 2008, the index was Bloomberg US Aggregate.

(c) From October 2015 to March 2017, performance returns from the Opportunistic Income Pool were included in the Total Return Fixed Income Composite.

(d) Prior to June 2023, the index was Bloomberg US TIPS.

(e) Prior to January 2014, the index was FTSE 3 Month US T-Bill plus 15 basis points.

(f) Private Equity, Real Estate, and Private Credit & Income consist primarily of private market investments. The time lag in determining the fair value of these investments makes the comparison to their public market benchmarks less meaningful over shorter time periods.

(g) From January 2014 to June 2025, the index was Russell 3000 plus 300 basis points. Prior to January 2014, the index was S&P 500 plus 500 basis points.

(h) Prior to January 2014, the index was Libor plus 400 basis points.

(i) From June 2023 to June 2025, the index was SOFR plus 400 basis points. From April 2017 to May 2023, the index was CS Leveraged Loan plus 200 basis points. Prior to April 2017, the index was CS Leveraged Loan plus 250 basis points.

(j) Prior to July 2025, the index was NCREIF plus 100 basis points.

(k) Effective March 2026, the legacy Hedge Fund investment pool's name changed to Absolute Return.

Note: Participant returns are net of fees. Portfolio returns are net of management fees. Returns shorter than one year are unannualized.

Disclosure

Cerity Partners Retirement Plan Advisors LLC, doing business as Retirement Plan Consultants ("RPA" or "RPC") and Cerity Partners Institutional Consulting (“CPIC”), is an SEC-registered investment adviser. Registration as an investment adviser does not imply any level of skill or training. RPA is a related adviser within the Cerity Partners organization. RPA provides retirement plan consulting services only.

The information contained herein is not personalized investment, tax, or legal advice and is for informational purposes only. There is no guarantee that any views or opinions expressed will come to pass. This information is subject to change without notice and should not be considered an offer to sell or a solicitation to buy any security. Past performance is not indicative of future results. Before making any decision that may affect your retirement plan or finances, consult a qualified professional adviser.

For information about RPA's registration status, refer to the Investment Adviser Public Disclosure website at www.adviserinfo.sec.gov. For additional information about RPA's services, fees, conflicts of interest, and related persons, please request our Form ADV Part 2A and Form CRS disclosure documents. Please read these documents carefully before engaging our services.

This report contains confidential and proprietary information and is subject to the terms and conditions of the Consulting Agreement. It is being provided for use solely by the customer. The report may not be sold or otherwise provided, in whole or in part, to any other person or entity without written permission from CPIC or as required by law or any regulatory authority. The information presented does not constitute a recommendation by CPIC and cannot be used for advertising or sales promotion purposes. This does not constitute an offer or a solicitation of an offer to buy or sell securities, commodities or any other financial instruments or products.

The information presented has been prepared using data from third party sources that CPIC believes to be reliable. While CPIC exercised reasonable professional care in preparing the report, it cannot guarantee the accuracy of the information provided by third party sources. Therefore, CPIC makes no representations or warranties as to the accuracy of the information presented. CPIC takes no responsibility or liability (including damages) for any error, omission, or inaccuracy in the data supplied by any third party. Nothing contained herein is, or should be relied on as a promise, representation, or guarantee as to future performance or a particular outcome. Even with portfolio diversification, asset allocation, and a long-term approach, investing involves risk of loss that the investor should be prepared to bear.

The information presented may be deemed to contain forward-looking information. Examples of forward looking information include, but are not limited to, (a) projections of or statements regarding return on investment, future earnings, interest income, other income, growth prospects, capital structure and other financial terms, (b) statements of plans or objectives of management,(c) statements of future economic performance, and (d) statements of assumptions, such as economic conditions underlying other statements. Such forward-looking information can be identified by the use of forward looking terminology such as believes, expects, may, will, should, anticipates, or the negative of any of the foregoing or other variations thereon comparable terminology, or by discussion of strategy. No assurance can be given that the future results described by the forward-looking information will be achieved. Such statements are subject to risks, uncertainties, and other factors which could cause the actual results to differ materially from future results expressed or implied by such forward looking information. The findings, rankings, and opinions expressed herein are the intellectual property of CPIC and are subject to change without notice. The information presented does not claim to be all-inclusive, nor does it contain all information that clients may desire for their purposes. The information presented should be read in conjunction with any other material provided by CPIC, investment managers, and custodians.

Disclosure

CPIC will make every reasonable effort to obtain and include accurate market values. However, if managers or custodians are unable to provide the reporting period's market values prior to the report issuance, CPIC may use the last reported market value or make estimates based on the manager's stated or estimated returns and other information available at the time. These estimates may differ materially from the actual value. Absolute return fund market values presented in this report are provided by the fund manager or custodian. Market values presented for private equity investments reflect the last reported NAV by the custodian or manager net of capital calls and distributions as of the end of the reporting period. These values are estimates and may differ materially from the investments actual value. Private equity managers report performance using an internal rate of return (IRR), which differs from the time-weighted rate of return (TWRR) calculation done by CPIC. It is inappropriate to compare IRR and TWRR to each other. IRR figures reported in the illiquid alternative pages are provided by the respective managers, and CPIC has not made any attempts to verify these returns. Until a partnership is liquidated (typically over 10-12 years), the IRR is only an interim estimated return. The actual IRR performance of any LP is not known until the final liquidation.

Net-of-Fees Returns mean gross-of-fees returns reduced by fees and expenses charged by third-party investment managers on the products of such managers held by client.

Net-of-Fees Returns does not include a reduction of returns for CPIC' investment management and consulting fees, or other expenses incurred by the asset owner, fund or plan.

CPIC receives universe data from InvMetrics, eVestment Alliance, and Morningstar. We believe this data to be robust and appropriate for peer comparison. Nevertheless, these universes may not be comprehensive of all peer investors/managers but rather of the investors/managers that comprise that database. The resulting universe composition is not static and will change over time. Returns are annualized when they cover more than one year. Investment managers may revise their data after report distribution. CPIC will make the appropriate correction to the client account but may or may not disclose the change to the client based on the materiality of the change.

WEST VIRGINIA

BOARD OF TREASURY INVESTMENTS

CALENDAR NOTE

Board Meeting
August 27, 2026

OPERATING REPORT
JUNE 2026

Board of Treasury Investments

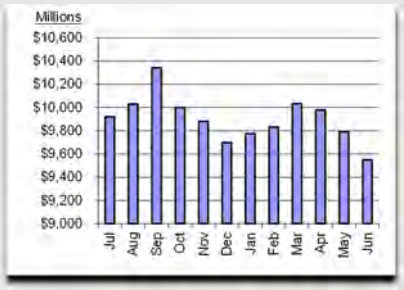
315 70th Street, SE
Charleston WV 25304
(304) 340-1564
www.wvbti.com

Total Net Assets Under Management

$9,549,642,000

Last Month
$9,790,105,000

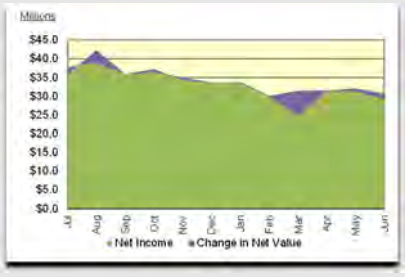
Beginning of Fiscal Year
$10,025,892,000



Net Assets for the Past 12 Months

Total Net Income & Changes in Fair Value

Fiscal Year
$399,444,000



Monthly Net Income & Changes in Fair Value for the Past 12 Months

Money Market Pools

As of June 30, 2026

Pool	30-Day Avg. Yield *	W.A.M. **	Net Assets
WV Money Market	3.8178%	46 Days	$8.1 Billion
WV Gov't Money Market	3.6407%	45 Days	$551.2 Million

* *Yields represent the simple money market yield net of fees.*
** *W.A.M. is the weighted average maturity.*

WEST VIRGINIA BOARD OF TREASURY INVESTMENTS
THE ECONOMIC STATE
JUNE 2026

Global equities markets delivered mixed performance in June, as a pullback in mega-cap technology companies offset strength across value-oriented areas of the market. The S&P 500 declined modestly, while equal-weight and small-cap indices advanced, outperforming large-caps, a result of a divergence from the large AI hyperscalers and a rotation away from the technology sector. Tensions between the U.S. and Iran cooled, with a ceasefire announced and the Straight of Hormuz temporarily reopened, driving energy prices and inflation expectations lower. Spread sectors delivered positive returns in June, though credit spreads widened modestly as volatility increased across risk assets. Treasury yields ended the month relatively unchanged from the prior month, though longer-dated yields fell slightly.

June Broad Market Environment

- Global equity markets posted mixed gains in June, U.S. equities were muted, led by industrials and healthcare, with the 'Mag 7' names down 9% for the month.
- The S&P 500 declined 1.0%, the Dow Jones Industrial Average gained 2.4%, and the Nasdaq Composite declined 2.7%.
- International markets finished the month flat, with the MSCI EAFE Index up 0.1%.
- The Bloomberg U.S. Aggregate Bond Index finished slightly positive, up 0.2% for the month and 3.8% over the last year.
- The U.S. economy added just 57k jobs in June, less than half what economists had predicted. Unemployment came down slightly from 4.3% to 4.2%.
- Inflation for the month of June came in cooler than expected, a result of falling energy prices. The 0.4% monthly decline marked the largest drop since April 2020.

June Fixed Income

- Fixed income returns were positive for the month, despite shifts in the central bank's expectations. The U.S. Treasury curve continued its recent flattening trend, shifting higher in the front-end.
- U.S. Treasury yields ended June relatively unchanged from the prior month, with the largest increases occurring in the short-end of the curve (3-month, 6-month, and 2-year maturities).
- Kevin Warsh had his first FOMC meeting as Fed Chair and emphasized price stability going forward. The Federal Funds Rate remained unchanged at 3.50%–3.75%.
- Credit markets were muted, with high yield supported by stable spreads and continued demand for income. Credit spreads widened modestly as volatility increased across risk assets, though spreads remain historically tight, reflecting a high level of optimism and little compensation for adding incremental risk to portfolios.

West Virginia Board of Treasury Investments
Financial Highlights as of June 30, 2026

WV Short Term Bond Pool

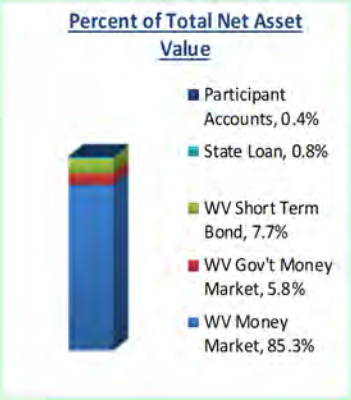
Rates of Return for the Past 12 Months
Net of All Fees

Jul 1 - Jun 30	Return	Net Assets At Jun 30 (In Millions)
2026	3.7%	$ 738.1
2025	6.4%	$ 722.3
2024	5.8%	$ 682.1
2023	1.7%	$ 701.5
2022	(3.4%)	$ 691.8

Prior to July 2007, the WV Short Term Bond Pool was known as the Enhanced Yield Pool

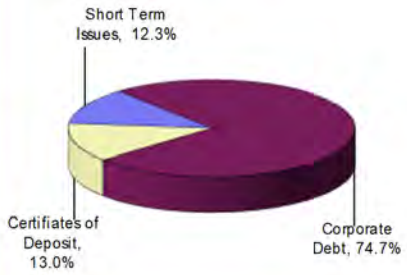
Summary of Value and Earnings *(In Thousands)*

Pool	Net Asset Value	Jun Net Income (Loss)	Fiscal YTD Net Income (Loss)
WV Money Market	$ 8,147,766	$ 25,878	$ 344,257
WV Gov't Money Market	551,206	1,677	24,292
WV Short Term Bond	738,130	1,206	26,694
Loans	71,108	249	2,693
Participant Accounts	41,432	117	1,508
	$ 9,549,642	$ 29,127	$ 399,444

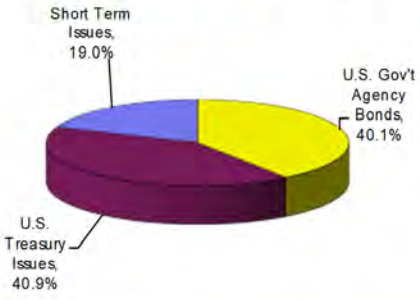


Securities by Type for Operating Pools *(Percentage of Asset Value)*

WV Money Market



WV Gov't Money Market



WV Short Term Bond

WEST VIRGINIA BOARD OF TREASURY INVESTMENTS
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION – UNAUDITED
JUNE 30, 2026
(IN THOUSANDS)

	WV Money Market Pool	WV Government Money Market Pool	WV Short Term Bond Pool	Other Pools	Participant Directed Accounts	Total
Assets						
Investments:						
At amortized cost	$ 8,152,697	$ 559,569	$ -	$ 70,361	$ 40,283	$ 8,822,910
At fair value	-	-	739,497	-	1,032	740,529
Other assets	15,409	601	7,167	750	118	24,045
Total assets	8,168,106	560,170	746,664	71,111	41,433	9,587,484
Liabilities						
Accrued expenses, dividends payable & payables for investments purchased	20,340	8,964	8,534	3	1	37,842
Total liabilities	20,340	8,964	8,534	3	1	37,842
Net Position						
Held in trust for investment pool participants	8,147,766	551,206	738,130	-	-	9,437,102
Held in trust for individual investment account holders	-	-	-	71,108	41,432	112,540
Total net position	$ 8,147,766	$ 551,206	$ 738,130	$ 71,108	$ 41,432	$ 9,549,642
Additions						
Investment income:						
Interest and dividends	$ 10,947	$ 740	$ 2,741	$ 250	$ 118	$ 14,796
Net (amortization) accretion	15,241	959	43	-	-	16,243
Provision for uncollectible loans	-	-	-	-	-	-
Total investment income	26,188	1,699	2,784	250	118	31,039
Investment expenses:						
Investment advisor, custodian bank & administrative fees	310	22	45	1	1	379
Total investment expenses	310	22	45	1	1	379
Net investment income	25,878	1,677	2,739	249	117	30,660
Net realized gain (loss) from investments	-	-	(91)	-	-	(91)
Net increase (decrease) in fair value of investments	-	-	(1,442)	-	-	(1,442)
Net increase (decrease) in net position from operations	25,878	1,677	1,206	249	117	29,127
Participant transaction additions:						
Purchase of pool units by participants	1,310,060	20,508	-	-	-	1,330,568
Reinvestment of pool distributions	25,878	1,677	2,873	-	-	30,428
Contributions to individual investment accounts	-	-	-	1,081	118	1,199
Total participant transaction additions	1,335,938	22,185	2,873	1,081	118	1,362,195
Total additions	1,361,816	23,862	4,079	1,330	235	1,391,322
Deductions						
Distributions to pool participants:						
Net investment income	25,878	1,677	2,739	-	-	30,294
Net realized gain (loss) from investments	-	-	(91)	-	-	(91)
Total distributions to pool participants	25,878	1,677	2,648	-	-	30,203
Participant transaction deductions:						
Redemption of pool units by participants	1,558,375	29,182	11,300	-	-	1,598,857
Withdrawals from individual investment accounts	-	-	-	2,607	118	2,725
Total participant transaction deductions	1,558,375	29,182	11,300	2,607	118	1,601,582
Total deductions	1,584,253	30,859	13,948	2,607	118	1,631,785
Net increase (decrease) in net position from operations	(222,437)	(6,997)	(9,869)	(1,277)	117	(240,463)
Inter-pool transfers in	-	-	-	-	-	-
Inter-pool transfers out	-	-	-	-	-	-
Net inter-pool transfers in (out)	-	-	-	-	-	-
Change in net position	(222,437)	(6,997)	(9,869)	(1,277)	117	(240,463)
Net position at beginning of period	8,370,203	558,203	747,999	72,385	41,315	9,790,105
Net position at end of period	$ 8,147,766	$ 551,206	$ 738,130	$ 71,108	$ 41,432	$ 9,549,642

Allan L. McVey
CPCU, ARM, AAI, AAM, AIS
Insurance Commissioner

May 31, 2026

MENTAL HEALTH PARITY 2026

2025 Plan Year

I. Introduction

This Mental Health Parity Report for the 2025 Plan Year (2026 Report) is in response to the West Virginia Legislature's requirement, pursuant to W.Va. Code §§33-15-4u, 33-16-3ff, 33-24-7u, 33-25-8r, 33-25A-8u, and W.Va. Rule 114-64-7.3 and 8, that the West Virginia Offices of the Insurance Commissioner (OIC) annually issue a mandatory data call (Data Call) and prepare a detailed report to the Joint Committee on Government and Finance assessing compliance with mental health and substance use disorder (MH/SUD) parity in the State of West Virginia. As specified in West Virginia law, this 2026 Report also addresses State regulated health plans and health insurance issuers' (herein referred to as Carriers') compliance with the requirements of The Paul Wellstone and Pete Domenici Mental Health Parity and Addiction Equity Act of 2008 (MHPAEA) related to parity in the imposition of financial requirements (FRs) and treatment limitations, both quantitative treatment limitations (QTLs) and non-quantitative treatment limitations (NQTLs) with respect to MH/SUD benefits as compared to medical/surgical benefits.[1]

II. Applicable Mental Health Parity Laws

There are both West Virginia and federal laws related to mental health parity that form the basis for the Data Call and reporting requirements. These laws are detailed below.

A. State Law

In 2020, West Virginia passed a "Mental Health Parity Law" (S.B. 291). The law requires that, for all health insurance policies issued or renewed after January 1, 2021, health insurance companies must provide parity regarding coverage for behavioral health, MH/SUD, and medical and surgical services.[2] The Mental Health Parity Law mandates, in part, that health insurers comply with MHPAEA and its regulations, as amended, concerning FRs, QTLs, and NQTLs. The Mental Health Parity Law also requires that the OIC provide an annual written report to the Joint Committee on Government and Finance, which includes certain data collection and analyses undertaken by the OIC regarding mental health parity.

B. Federal Law

MHPAEA is a federal law that prohibits group health plans and health insurance issuers from imposing FRs and treatment limitations on MH/SUD benefits that are more restrictive than those applied to medical/surgical benefits.[3] MHPAEA's regulations address the following requirements and limitations: (1) FRs or aspects of plan design that outline cost sharing between the plan and the enrollee (including copayments, coinsurance, deductibles and out-of-pocket limits); (2) QTLs or treatment limitations that are expressed numerically, such as calendar year limits on the number of office visits or inpatient days, or lifetime limits on the coverage of benefits; and (3) NQTLs or limits on the scope or duration of treatment that are not expressed numerically (e.g., medical management techniques like prior authorization, formulary design for prescription drugs, standards for provider admission to a network (including reimbursement rates paid to a provider or facility), provider network adequacy, etc.).[4]

[1] See 42 USC 300gg-26. See also MHPAEA's Final Regulations at 2024-20612.pdf.
[2] See W.Va. Code §§ 33-15-4u, 33-16-3ff,33-24- 7u, 33-25-8r and 33-25A-8u and W.Va. Code. R. §114-64-1, et seq.
[3] 42 USC 300gg-26(a)(3)(a) and 45 CFR 146.136(c)(2)(i).
[4] For an illustrative list of NQTLs, see 45 CFR 146.136(c)(4)(ii)(A)-(H).

Plans and issuers that impose FRs, QTLs, and NQTLs must meet specific applicable tests in order to comply with the law and its implementing regulations. These tests are applied on a classification-by-classification basis. MHPAEAs regulations establish six classifications of benefits as follows: (1) inpatient, in-network; (2) inpatient, out-of-network, (3) outpatient, in-network; (4) outpatient, out-of-network; (5) emergency care; and (6) prescription drugs.[5] The regulations permit plans and issuers to further subclassify outpatient benefits into (i) office visits and (ii) all other outpatient items and services.[6] As a threshold step, the plan or issuer must assign both medical/surgical and MH/SUD benefits to the appropriate classifications and applicable sub-classifications. Only after the classifications are established can the plan or issuer apply and test FRs, QTLs, and NQTLs for compliance.[7]

Once a Carrier separates benefits into benefits classifications, it must identify every FR, QTL or NQTL that applies to MH/SUD benefits. If there is no corresponding FR, QTL, or NQTL imposed on the medical/surgical benefit in the same classification, the limitation is a separate treatment limitation and constitutes a violation of MHPAEA.[8] If, however, the FR, QTL, or NQTL applies to both MH/SUD and medical/surgical benefits, the plan must determine whether the limitation satisfies the applicable compliance tests required by the law and its regulations and as explained below.

1) FR and QTL Tests

For any FR or QTL that applies to both MH/SUD and medical/surgical benefits, the plan must first determine whether the FR or QTL applies to "substantially all" of the medical/surgical benefits within the same benefits classification based on plan expected payments for covered medical/surgical benefits.[9] An FR or QTL is considered to apply to substantially all of the medical/surgical benefits in a benefits classification if it applies to at least two-thirds of all medical/surgical benefits in that classification. If the FR or QTL type does not apply to substantially all of the medical/surgical benefits in that benefits classification, the type of FR or QTL cannot be applied to the MH/SUD benefits in the classification.

If the FR or QTL does apply to substantially all of the medical/surgical benefits in the classification, the plan must then apply the "predominant" test (i.e., determine the level of the FR or QTL that is predominant within the benefits classification). The predominant level is the level that applies to more than one-half of the medical/surgical benefits subject to the

[5] 45 CFR 146.136(c)(2)(ii)(A).

[6] MHPAEA's Final Rules permit three sub-classifications that were established to accommodate plan design features. These sub-classifications are multi-tiered prescription drug benefits, multiple network tiers, and office visits, separated from other outpatient services. Once a subclassification is established by a plan or issuer, it must perform the appropriate parity analysis within the subclassification to determine its compliance with MHPAEA's tests (i.e., substantially all and predominant and comparability and no more stringency). A plan cannot subclassify benefits for purpose of FRs and QTLs and not subclassify benefits for NQTLs. See 45 CFR 146.136(c)(3)(iii).

[7] The Carrier must set its classifications before performing quantitative and non-quantitative testing and cannot classify or subclassify benefits differently as between quantitative and non-quantitative testing. The use of sub-classifications must be clearly defined and applied consistently within each plan. A Carrier that subclassifies benefits for some plans but not others must demonstrate that each plan's approach is established in advance and complies with MHPAEA on a classification-by-classification basis.

[8] 42 USC 300gg-26(a)(3)(A) and 45 CFR 146.136(c)(2)(v).

[9] 42 USC 300gg-26(a)(3)(A) and 45 CFR 146.136(c)(3).

FR or QTL in the benefits classification, based on plan payments. The plan may not apply the FR or QTL to MH/SUD benefits at a level that is more restrictive than the predominant level. If no single level applies to more than one-half of the medical/surgical benefits, the plan must combine levels until the combination applies to more than one-half of those benefits.

2) NQTL Tests

For any NQTL that applies to both MH/SUD and medical/surgical benefits, the NQTL must comply with MHPAEA's comparability and stringency tests. Specifically, a plan or issuer is prohibited from imposing an NQTL with respect to MH or SUD benefits in any classification unless, under the terms of the plan as written and in operation, any processes, strategies, evidentiary standards, or other factors used in applying the NQTL to MH or SUD benefits are comparable to, and are applied no more stringently than, those used in applying the limitation with respect to medical/surgical benefits in the same benefits classification.[10]

The Consolidated Appropriations Act of 2021 (CAA), enacted on December 27, 2020, amended MHPAEA and established important requirements regarding the demonstration of compliance through comparative analyses of NQTLs. The CAA generally requires that group health plans and health insurance issuers perform and document comparative analyses of the design and application of NQTLs and make this documentation available to the U.S. Department of Labor (DOL), the U.S. Department of Health and Human Services (DHHS), and applicable state authorities upon request. The DOL, DHHS, and U.S. Department of the Treasury (Treasury) (the DOL, DHHS, and Treasury are collectively referred to herein as the "Departments") released Frequently Asked Questions (FAQ 45) on April 1, 2021, to provide important guidance to plans in conducting and documenting what comprises a sufficient comparative analysis.[11] The stipulations provided in FAQ 45 set forth governing principles respecting required information elements (as explained below) and define whether the information elements of a comparative analysis can be deemed sufficient or insufficient.

Specifically, the CAA provides that plans must "perform and document comparative analyses of the design and application of NQTLs." The *comparative analyses* must *demonstrate, through documented analysis, that:*[12]

> *…that the processes, strategies, evidentiary standards, and other factors used to apply the NQTLs to MH/SUD benefits, as written and in operation, are comparable to, and are applied no more stringently than, the processes, strategies, evidentiary standards, and other factors used to apply the NQTLs to medical or surgical benefits in the benefits classification.*[13]

The terms of the CAA require that group health plans and health insurance issuers perform the comparative analyses in a manner which demonstrates compliance with MHPAEA's NQTL rule by providing the following five required information elements (the "Information

[10] 45 CFR 146.136(c)(4)(i)(A).
[11] See FAQs-Part-45 (dol.gov).
[12] See 42 U.S.C. 300gg-26(a)(8)(A)(i) - (v). Note, the word "demonstrate," as defined by Merriam Webster, means to show clearly, to prove or make clear by sound reasoning or evidence and to illustrate and explain especially with many examples.
[13] 42 U.S.C. 300gg-26(a)(8)(A)(iv)).

Elements") as follows:

Information Element 1: The specific plan or coverage terms or other relevant terms regarding the NQTLs and a description of all MH/SUD and medical/surgical benefits to which each such term applies in each benefits classification;[14]
Information Element 2: The factors used to determine that the NQTLs will apply to MH/SUD benefits and medical/surgical benefits;[15]
Information Element 3: The evidentiary standards used for the factors identified, when applicable, provided that every factor shall be defined, and any other source or evidence relied upon to design and apply the NQTLs to MH/SUD benefits and medical/surgical benefits;[16]
Information Element 4: The comparative analyses demonstrating that the processes, strategies, evidentiary standards, and other factors used to apply the NQTLs to MH/SUD benefits, as written and in operation, are comparable to, and are applied no more stringently than, the processes, strategies, evidentiary standards, and other factors used to apply the NQTLs to med/surg benefits in the benefits classification;[17] and
Information Element 5: The specific findings and conclusions reached by the plan or issuer, including any results of the analyses that indicate that the plan or coverage is or is not in compliance with the MHPAEA requirements.[18]

The information elements are "Compliance Requirements," as reflected in the title of 42 U.S.C. section 300gg-26(a)(8), the section of the law which sets forth the Information Elements. Each information element is interrelated and collectively required, and each is necessary for establishing compliance. Therefore, if a plan or issuer fails to meet any one of the Information Elements, it is itself a failure to provide the required information and conclusively demonstrate compliance through its comparative analysis. In addition, the plan (and not the OIC) bears the burden to demonstrate that the NQTLs it imposes comply with MHPAEA and the comparative analyses must be "sufficiently specific, detailed, and reasoned" to demonstrate compliance for the plan or issuer in question. On September 23, 2024, the Departments issued final rules, amending the regulations implementing MHPAEA and adding new regulations addressing the comparative analysis requirements for NQTLS under the CAA. As part of these new final regulations, 45 CFR 146.137(c) establishes a framework for demonstrating compliance with the Information Elements through six required steps (the Steps), which are as follows:

Step 1: Description of the NQTL;[19]
Step 2:Identification and definition of the factors and evidentiary standards used to design or apply the NQTL;[20]
Step 3: Description of how factors are used in the design and application of the NQTL;[21]

[14] 42 U.S.C. 300gg-26(a)(8)(A)(i).
[15] 42 U.S.C. 300gg-26(a)(8)(A)(ii).
[16] 42 U.S.C. 300gg-26(a)(8)(A)(iii).
[17] 42 U.S.C. 300gg-26(a)(8)(A)(iv).
[18] 42 U.S.C. 300gg-26(a)(8)(A)(v). The Carrier cannot provide analyses or data that is based on book of business results but must provide a comparative analysis related to the plan itself
[19] 45 CFR 146.137(c)(1).
[20] 45 CFR 146.137(c)(2).
[21] 45 CFR 146.137(c)(3).

Step 4: Demonstration of comparability and stringency, as written;[22]
Step 5: Demonstration of comparability and stringency, in operation;[23] and
Step 6: Findings and conclusions.[24]

On January 17, 2025, the ERISA Industry Committee filed suit in the U.S. District Court for the District of Columbia challenging certain provisions of the final regulations. On May 15, 2025, the Departments issued a Statement indicating that they will not enforce the 2024 final regulations during the pendency of the litigation and for a period thereafter while the regulations are reconsidered. However, the Departments expressly stated that MHPAEA's statutory requirements, as amended by the CAA, remain in full force and effect and continue to apply. The Departments' Statement reflects a temporary federal non-enforcement policy but does not alter the underlying statutory or regulatory requirements applicable to Carriers. The OIC does not interpret the Departments' Statement as relieving Carriers of their obligation to provide complete and well-supported comparative analyses demonstrating compliance with MHPAEA.

Accordingly, plans and issuers remain responsible for performing and documenting NQTL comparative analyses sufficient to demonstrate compliance with the NQTL tests. The Steps reflect the manner in which plans and issuers must demonstrate compliance with the Information Elements and provides the applicable structure for evaluating whether an NQTL satisfies the tests.

Consistent with MHPAEA, the CAA, the regulatory requirements, and applicable federal guidance, the OIC evaluated Carrier submissions based on whether their analyses satisfy the requirements reflected in the Steps, including whether the Carriers have demonstrated, in both design and operation, that the NQTLs are comparable and applied no more stringently to MH/SUD benefits than to medical/surgical benefits.

The OIC will continue to monitor federal regulatory developments, including the outcome of the pending litigation and any subsequent rule making. To the extent the Departments issue revised regulations or additional guidance, the OIC will reassess its review framework and reporting requirements, as appropriate. However, unless and until such changes occur, the OIC will continue to evaluate plan and issuer compliance based on MHPAEA, the CAA, regulations currently in effect and federal guidance.

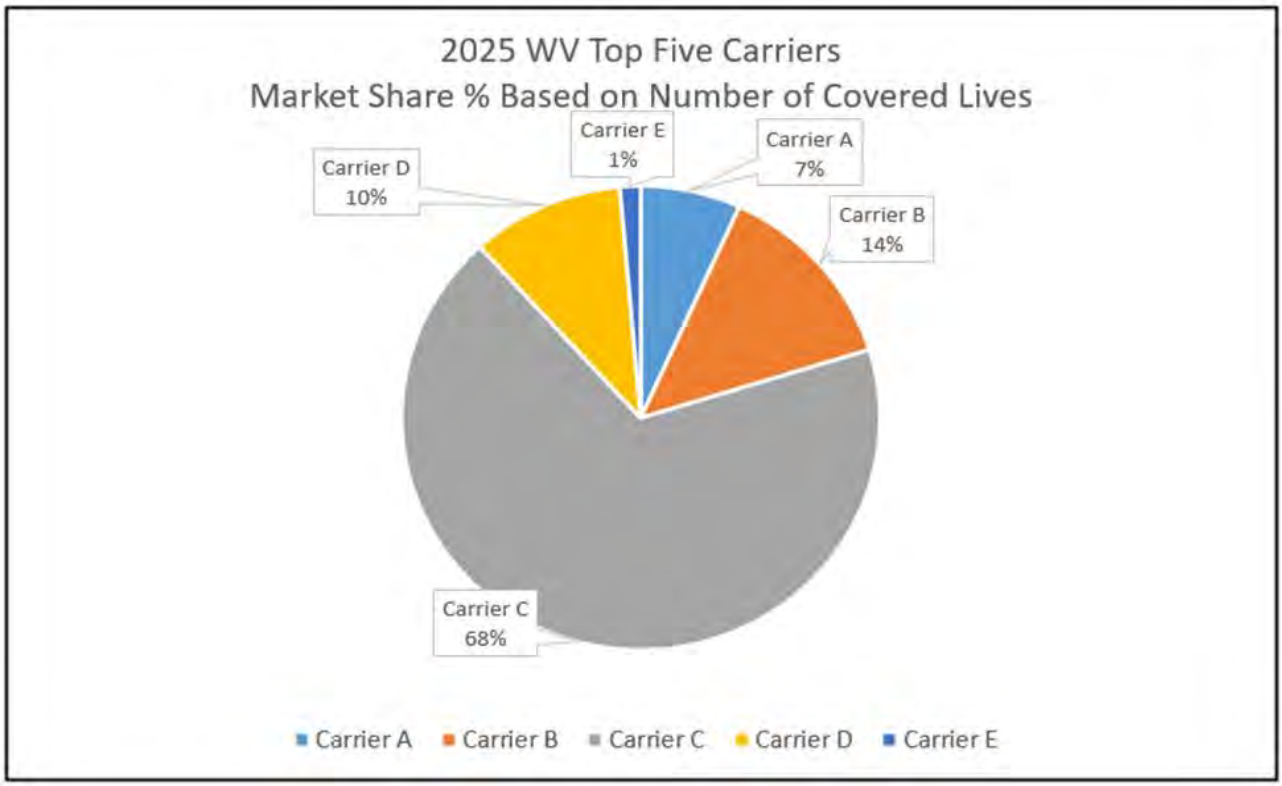
III. OIC Annual Data Call

To fulfill its statutory obligations, the OIC annually issues a Data Call to the Carriers in West Virginia which includes information and reporting requests that are designed to collect information necessary to complete this Report, and to provide a basis to analyze the information regarding the state of compliance with the Mental Health Parity Laws and MHPAEA and its regulations. The Data Call requires the Carriers to complete a Carrier Information Worksheet in order to report information regarding the plans operated in West Virginia, including claims expense data, vendor and delegate information, adverse determinations, all Carrier identified NQTLs, and medical necessity criteria used in making utilization management decisions. The Carriers must also complete a workbook to perform

[22] 45 CFR 146.137(c)(4).
[23] 45 CFR 146.137(c)(5).
[24] 45 CFR 146.137(c)(6).

FR and QTL testing and provide NQTL comparative analyses for each NQTL identified by the Carrier in the Carrier Information Worksheet, using a required submission format (Reporting Form).

On January 6, 2026, the OIC issued the Data Call to the Carriers, requesting information and data for the 2025 plan year (2026 Data Call). The OIC has conducted an initial review of the Carriers' responses to the 2026 Data Call and a summary of the OIC's review and findings is provided below. As with the 2025 Report, the 2026 Report focuses on the five largest Carriers in West Virginia, providing coverage to the majority of the commercial market.[25] These Carriers, identified herein as Carriers A, B, C, D and E, responded to the Data Call. The chart below reflects the market share percentages of the five Carriers based on the number of covered lives reported. Additional Carriers participating in the market are not reflected in the chart.



IV. Review of Plan Submissions

A. FRs and QTLs

A preliminary review of the data reported in the required quantitative testing reporting format submitted by the Carriers to demonstrate compliance with the required predominant and substantially all tests reveals that all of the Carriers have violations of the quantitative testing rules which require additional inquiry and review. Specifically, the OIC reviewed the reporting format submitted by each Carrier and compared the responses with the schedule of benefits provided by the Carrier for each plan. The OIC identified issues which include, without limitation, the following:

[25] Additional Carriers have submitted responses for review. These responses are being reviewed by the OIC and all parity and reporting issues identified will be addressed with the applicable Carrier.

1) Some of the Carriers are imposing certain FRs when the results of the testing indicated that they should not impose such FRs.
2) Some of the Carriers are imposing FRs at levels higher than those permitted based on the results of the testing.
3) Some of the Carriers provided schedules of benefits that were not always clear as to the applicable cost sharing for some MH/SUD benefits, which makes it difficult for consumers to determine the applicable FRs.
4) Some of the Carriers submitted a quantitative testing reporting format that had different FRs than the FRs reflected on the Carrier's schedule of benefits.
5) Some of the Carriers have submitted certain data and information in their quantitative testing reporting format that is incorrect or inconsistent with other information provided and/or the schedule of benefits.
6) Some of the Carriers did not include all services listed in the schedule of benefits in their quantitative testing reporting.
7) Some of the Carriers have misclassified benefits and included data as applying to MH/SUD benefits as opposed to medical/surgical benefits or vice versa.

An inquiry, review, and data validation will be conducted, and a final determination of compliance will be made by the OIC.

B. NQTLs

After an examination of the NQTL comparative analyses and other information provided by the five Carriers, except for NQTL comparative analyses for formulary design submitted by Carriers A and C in the pharmacy benefits classification,[26] the OIC has determined that the Carriers have not sufficiently demonstrated that each NQTL imposed by the Carriers complies with the Mental Health Parity Law, MHPAEA or its regulations.

1) Reasons for Failure to Demonstrate Compliance

There are a number of reasons that each Carrier's NQTL comparative analyses may fail to demonstrate compliance. The reasons that a Carrier may fail to demonstrate compliance include, but are not limited to, one or more of the following:

a) The Carrier did not identify the specific plan or plans to which the NQTL applies.
b) The Carrier did not provide a comparative analysis for each NQTL imposed on medical/surgical and MH/SUD benefits and/or did not provide a separate comparative analysis for each NQTL in each benefits classification or subclassification.
c) The Carrier does not indicate whether it has applied any permissible sub-classifications (i.e., outpatient office visits and all other outpatient services) and has not provided analyses that reflect whether the benefits have been subclassified.
d) The Carrier's comparative analyses do not correlate with the Reporting Form or instructions provided by the OIC as part of the 2026 Data Call, which may include failing to use the Reporting Form, failing to provide a detailed and specific explanation of

[26] For details, see explanation in NQTL Comparative Analyses for the Pharmacy Benefits Classification below.

policies, procedures and processes in Step 1, or inserting side-by-side or chart responses instead of a narrative format without explanation.[27]

e) The Carrier did not appropriately define or explain its relationships with vendors or separate departments or divisions that may have design or management responsibilities for MH/SUD and medical/surgical benefits and how MHPAEA compliance is assured/coordinated, or did not specifically provide explanations of the policies, procedures, processes, factors, evidentiary standards, and/or sources used by the vendor/department/division with respect to MH/SUD or medical/surgical benefits.[28]

f) The Carrier did not sufficiently identify all MH/SUD and medical/surgical benefits to which the NQTL applies, including a list of which benefits that are considered MH or SUD benefits and which benefits are medical/surgical benefits and/or provide a description of which benefits are included in each classification, as required by 45 CFR 146.147(c)(1).

g) The comparative analyses did not identify the specific terms of the plan or coverage or other relevant terms regarding the NQTL, the policies or guidelines (internal or external) in which the NQTL appears or is described, and the applicable sections of any other relevant documents that describe the NQTL, as required by 45 CFR 146.147(c)(1). The Carrier did not sufficiently and specifically explain its policies, procedures and processes and its vendors', departments', or divisions' policies, procedures and processes related to the NQTL. [29]

h) There is either inadequate supporting documentation or information included with the submissions or supporting documentation that was not properly integrated into the analysis provided or adequately identified in the analysis or its relevance was not explained. An example of this is the Carrier provided a list of policies or plan documents without any explanation as to the relevance of the documents to the analysis.

i) The Carrier did not sufficiently identify every factor considered or relied upon and/or the Carrier did not include a specific and detailed explanation of the evidentiary standards considered or relied upon to design or apply each factor and the specific sources from which each evidentiary standard was derived, in determining which MH or SUD and which medical/surgical benefits are subject to the NQTL, as required by 45 CFR 146.147(c)(2). .

j) Also, as required by 45 CFR 146.147(c)(2), the Carrier did not sufficiently provide a definition for each factor, including a detailed description of the factor; a description of each evidentiary standard used to design or apply each factor (and the specific source for

[27] The use of side-by-side responses or charts, without accompanying narrative analysis, renders the analysis likely insufficient, as it (a) limits the detailed, plan-specific analysis required under MHPAEA and (b) shifts the burden to the OIC to determine compliance, rather than the Carrier. The Carriers were told not to use a side-by-side presentation of information or a chart format without a detailed explanation in the 2026 Data Call instructions.

[28] Failure to identify and evaluate vendors administering medical/surgical benefits renders the comparative analysis incomplete, as MHPAEA requires an assessment of NQTLs, as written and in operation, for the plan as a whole, including those applied by vendors or third parties acting on the plan's behalf. If a Carrier uses a vendor to administer or manage any portion of its medical/surgical benefits, the Carrier must include the vendor and its policies, procedures, and processes in the analysis.

[29] After the implementation of the final regulations implementing MHPAEA in 2024, the Carriers appear to be moving toward providing portions of sample plan documents (e.g., summary plan benefit or certificate of coverage), rather than specific and detailed explanations of plan policies, procedures and processes. While the regulations reference plan terms, submission of plan terms alone is insufficient, as the Carrier must identify and clearly describe specific policies, procedures, and processes that constitute and govern the application of each NQTL. In addition, many Carriers provided lists of policies, procedures, processes, and plan documents without explanation, contrary to FAQ 45, Question 3. This shifts the burden to the OIC to review and determine compliance, rather than the Carrier demonstrating compliance, as required by MHPAEA.

each evidentiary standard); and a description of any steps the Carrier has taken to correct, cure, or supplement any information, evidence, sources, or standards that would otherwise have been considered biased or not objective.

k) As required by 45 CFR 146.147(c)(3), the Carrier did not sufficiently provide (i) a detailed explanation of how each factor is used to determine which MH or SUD benefits and which medical/surgical benefits are subject to the NQTL; (ii) a detailed explanation of the evidentiary standards or other information or sources (if any) considered or relied upon in designing or applying the factors or relied upon in designing and applying the NQTL, including in the determination of whether and how MH or SUD or medical/surgical benefits are subject to the NQTL, (iii) if the application of the factor depends on specific decisions made in the administration of benefits, the nature of the decisions, the timing of the decisions, and the professional designations and qualification of each decision maker, (iv) if more than one factor is identified and defined, a detailed explanation of how all of the factors relate to each other, the order in which all of the factors are applied, including when they are applied, whether and how any factors are given more weight than others, and the reasons for the ordering or weighting of the factors, and/or (v) any deviations or variations from a factor, its applicability, or its definition (including the evidentiary standards used to define the factor and the information or sources from which evidentiary standards was derived), such as how the factor is used differently to apply the NQTL to MH or SUD benefits as compared to medical/surgical benefits, and a description of how the plan or issuer establishes such deviations or variations.

l) The Carrier did not demonstrate that the processes, strategies, evidentiary standards, and other factors used to apply the NQTLs to MH or SUD benefits, as written and in operation, are comparable to, and are applied no more stringently than, the processes, strategies, evidentiary standards, and other factors used to apply the NQTLs to medical or surgical benefits in each benefits classification, as required by 45 CFR 146.147(c)(4) and (5).

m) The Carrier did not include data in the comparative analysis or included data without a specific and adequate explanation as to how the data was collected, what the data represents, or how the data demonstrates compliance with the comparability and equitable stringency application tests, as required by 45 CFR 146.147(c)(5).

n) The Carrier did not provide a detailed discussion of the Carrier's specific findings and conclusions reached, including any results of the analyses that indicate that the plan or coverage is or is not in compliance with MHPAEA, as required by 45 CFR 146.147(c)(1).

o) The Carrier provided conclusory or generalized statements, including mere recitations of the legal standard, without specific supporting evidence and detailed explanations.

2) Other Issues Identified

Other issues noted by the OIC that require additional review are as follows:

a) Identification of NQTLs

The Mental Health Parity Law specifically requires that the OIC identify all of the NQTLs that the Carriers apply to MH/SUD and medical/surgical benefits within each classification of benefits or subclassification. The Carriers provided comparative analyses for the NQTLs listed in the chart below. The Carriers provided NQTL comparative analyses for the same NQTLs that the Carriers provided for the 2025 Data Call; however, some Carriers failed to submit comparative analyses related to certain NQTLs that they identified and provided in both the 2023 and 2024 Data Calls. While the Carriers provided

the comparative analyses for the NQTLs listed, there are still likely to be other NQTLs that the Carriers did not report (e.g., fraud, waste and abuse programs; outlier management; coding edits; treatment plan requirements; etc.). Also, while some Carriers provided comparative analyses by benefits classification, despite instructions in the Data Call to the contrary, other Carriers did not provide comparative analyses by benefits classifications and still others combined analyses of NQTLs which is not appropriate. These deficiencies create gaps in the information required to properly assess NQTLs.

NQTLs Reported by the Carriers:[30]

NQTL	Carrier A[31]	Carrier B[32]	Carrier C[33]	Carrier D[34]	Carrier E[35]
Prior Authorization	x	x	x	x	x
Concurrent Review	x	x	x	x	x
Retrospective Review	x	x	x	x	x
Medical Necessity	x	x	x	x	x
Credentialing Standards	x	x	x	x	x
Fraud and Abuse Programs		x			x
Reimbursement Rates[36]	x	x	x	x	x
Network Adequacy	x	x	x	x	x
Experimental/Investigational		x	x	x	x
Formulary Development	x	x	x	x	x
Rx Prior Authorization	x	x	x		x
Step Therapy/Fail First	x	x	x		x
Quantity Limits	x	x	x		x
Network Tiering					
Geographic Restrictions					x
Facility Restrictions					
Exclusions			x		x

[30] The "x" in the chart indicates that the Carrier provided a response for the applicable NQTL in at least one benefits classification. A gray space indicates that the Carrier did not provide a comparative analysis for the NQTL.

[31] Carrier A did not provide comparative analyses for Exclusions for Experimental and Investigational Services but did provide a comparative analysis in the 2024 Data Call.

[32] Carrier B did not provide an NQTL comparative analysis for Benefits Exclusions but did so in the 2024 Data Call.

[33] Carrier C did not provide an NQTL comparative analysis for its Fraud, Waste and Abuse Programs but did provide one in the 2024 Data Call.

[34] Carrier D did not provide an NQTL comparative analyses for its Fraud, Waste and Abuse Program, any NQTLs in the prescription drug benefits classification, and Outlier Review Management but did provide comparative analyses for prescription drug NQTLs and Outlier Review in the 2024 Data Call. Carrier D also did not provide comparative analyses for Network Tiering, Facility Restrictions, Exclusions, Treatment Plan Limitations, Scope Limits and Expedited Claims in the 2024, 2025, and 2026 Data Calls but did provide comparative analyses for these NQTLs in the 2023 Data Call and did not state why it was not submitting them (e.g., these NQTLs are no longer being imposed).

[35] Carrier E submitted one pharmacy comparative analysis for formulary development and one comparative analysis for prescription drug prior authorization, step therapy and quantity limits combined. Carrier E did not provide a separate response for each of the pharmacy NQTLs as instructed.

[36] Carriers are to provide separate NQTL comparative analyses for in-network facility and professional providers and out-of-network reimbursement rates. Some Carriers submitted analyses which combined discussions of in-network facility and professional providers and out-of-network reimbursement rates and did not provide a comprehensive discussion of each type of in-network and the out-of-network NQTL.

NQTL	Carrier A[31]	Carrier B[32]	Carrier C[33]	Carrier D[34]	Carrier E[35]
Treatment Plan Requirements	x				
Scope Limits					
Expedited Claims					
Coding Edits					x
Sequenced Treatment	x				
Outlier Review Management			x		
Post Claim Payment Retrospective Review				x	

b) Medical Necessity Criteria

Each Carrier provided a comparative analysis related to the medical necessity criteria that it uses and/or develops to make utilization management decisions. However, the comparative analyses provided did not sufficiently demonstrate compliance with the Information Elements and did not provide for a demonstration of compliance with the federal and State laws and regulations. Four of the five Carriers provided a definition for medical necessity. Most of the definitions are from certificates of coverage or other consumer-facing documents, rather than from Carrier policies and procedures. For Carriers that use vendors to administer the medical/surgical and/or MH/SUD benefit or for Carriers with a separate MH/SUD department or division, the Carrier did not specify the applicable policies and procedures governing medical necessity, or whether the same definition is applied to MH/SUD benefits.[37] All of the Carriers state that they rely on nationally recognized, evidence-based clinical criteria (e.g., ASAM, InterQual, LOCUS, CALOCUS, MCG, etc.),[38] as well as internally developed criteria and policies. However, the Carriers did not provide sufficient detail across the Information Elements to demonstrate comparability and no more stringent application for the nationally recognized criteria or internally develop criteria. Carrier B indicated that it develops clinical criteria for certain MH/SUD benefits (e.g., Transcranial Magnetic Stimulation)[39] and medical/surgical benefits (e.g., breast reduction and bariatric surgery) but did not provide a detailed and specific comparison of the MH/SUD and medical/surgical criteria in order to demonstrate that the policies were developed and applied comparability and no more stringently. Without a clear explanation of the medical necessity definitions and the criteria used to make utilization management decisions, whether obtained externally or developed internally, the OIC is unable to determine compliance with the law and regulations.

c) Utilization Management Protocols

Utilization management protocols, like prior authorization, concurrent review, and

[37] One Carrier uses a vendor to assist in the management of medical/surgical services. The same concept would apply for this Carrier. If, for example, the vendor that assists with the management or administration of medical/surgical services uses different policies, procedures or policies or has a different definition for medical necessity than are used for MH/SUD services, the Carrier must provide an explanation in Step 1, an appropriate description and explanation of the factors, evidentiary standards, and sources in Steps 2 and 3, and a comparative analysis, both as written and in operation, of the information provided in Steps 1, 2 and 3 in Steps 4 and 5.

[38] Some Carriers do not specify which evidence-based clinical criteria is used for which benefit (i.e., medical/surgical or MH/SUD).

[39] This Carrier no longer provides ABA as an example but did in 2024 and should address the criteria used for this MH/SUD service whether nationally-based or internally developed.

retrospective review, are NQTLs, for which the Carriers are to provide comparative analyses that demonstrate compliance with MHPAEA. Accordingly, each Carrier provided a comparative analysis related to the prior authorization, concurrent review, and retrospective review; however, the comparative analyses provided did not sufficiently demonstrate compliance with the Information Elements and do not provide for a demonstration of compliance with the federal and State laws and regulations. General issues with respect to comparative analyses for utilization management protocols include the following:

i. Most Carriers provided excerpts from sample plan document (e.g., summary plan description or certificate of coverage) and did not provide specific and detailed descriptions of their policies, procedures, and processes underlying their utilization management protocols in Step 1. For most of the Carriers, there was no discussion or limited discussion of the levels of review for utilization management decisions (e.g., first level, second level, and peer to peer review). Some Carriers provided lists of policies without narrative explanation, shifting the burden to the OIC to determine compliance.
ii. Most Carriers did not adequately identify vendors or separate departments and divisions, and did not explain or analyze the policies, procedures, and processes used by those entities. Carriers also did not describe how compliance is coordinated with, or ensured across, vendors/departments/divisions.
iii. Some Carriers provided identical or nearly identical factors, evidentiary standards and sources in Steps 2 and 3 for prior authorization, concurrent review and/or retrospective review NQTLs, despite these being distinct NQTLs. In some cases, Carriers provided identical or nearly identical responses across NQTLs, or included information related to prior authorization in the Steps even though the comparative analysis was for the concurrent review or retrospective review NQTL. In addition, most of the Carriers provided identical data to support compliance for two or more of the utilization management NQTLs and across benefits classifications and plans, when data should relate specifically to the NQTL in the appropriate benefits classification and the plan in question.
iv. Most Carriers did not provide a robust, as written comparative analysis and instead included additional descriptive information or conclusory statements of compliance. Some Carriers relied on charts or side-by-side comparisons with minimal explanation. Charts or summaries, without specific and detailed analysis, are insufficient where a detailed comparative analysis is required.
v. The data provided by the Carriers was insufficient or raised concerns regarding compliance, requiring further review. Most Carriers provided data that was not plan specific but instead reflected book-of-business or enterprise-wide results, which may not accurately reflect the experience of the State's plans. Several Carriers presented data showing higher denial rates for certain MH/SUD services as compared to comparable medical/surgical services, or higher escalation rates for MH/SUD claims, without adequate explanation. In addition, all Carriers lacked reasonable explanations as to how the data provided supported a finding of compliance in Step 5.
vi. With respect to retrospective review, some Carriers focused primarily on traditional retrospective review (i.e., where prior authorization was not obtained) and did not address other forms, including pre-claim payment and post-claim payment retrospective review. Other Carriers acknowledged these distinctions but applied a single set of factors, despite the different triggers and considerations associated with each type of review.

d) NQTL Comparative Analyses for the Pharmacy Benefits Classification

After a review of the NQTL comparative analyses in the pharmacy benefits classification (i.e., formulary design, prior authorization, step therapy and quantity limits), the OIC found that Carriers A and C submitted comparative analyses for the formulary design NQTL that could be more explanatory but showed likely compliance. In the 2025 Data Call, Carrier B submitted NQTL comparative analyses for the prescription drug classification that were found to be likely compliant; however, this year, the Carrier indicated that a drug may be subject to an NQTL if a competitor applies a similar limitation. Without further definition and explanation, this factor is not compliant, as it permits the application of an NQTL based on another Carrier's practices rather than on its own defined factors and evidentiary standards. In addition, Carrier C submitted a likely compliant analysis for quantity limits last year. This year, the analysis for quantity limits was found to be insufficient due to higher denial rates for MH/SUD drugs as compared to medical/surgical drugs, without an explanation as to why this demonstrates compliance.

In two instances, analyses were found not compliant because the Carrier did not follow instructions and provided one analysis for several or all NQTLs.[40]

e) Adverse Determinations

The OIC reviewed data provided by the Carriers in the Carrier Information Worksheet related to claims denials. Claims denied by Carriers constitute adverse determinations. According to W.Va. Code §33-16H-1, an adverse determination is:

…a determination by a health carrier or its designee utilization review organization that an admission, availability of care, continued stay or other healthcare service that is a covered benefit has been reviewed and, based upon the information provided, does not meet the health carrier's requirements for medical necessity, appropriateness, health care setting, level of care or effectiveness, and the requested service or payment for the service is therefore, denied, reduced or terminated.

A review of the five Carriers' claims denials as a percentage of total claims is set forth in the chart below. For purposes of the chart, the term "denied claims" represents adverse determinations.

f) **Fraud, Waste and Abuse**

The report raises a significant compliance concern regarding the handling and oversight of Fraud, Waste, and Abuse (FWA) programs under the Mental Health Parity and Addiction Equity Act (MHPAEA). Specifically, Carrier A, Carrier C, and Carrier D failed to provide complete comparative analyses related to their Fraud and Abuse Programs, creating substantial gaps in oversight and parity evaluation. According to the report:

- Carrier C did not provide an NQTL comparative analysis for its Fraud, Waste, and Abuse Programs during the current data call and only

[40] While an NQTL in the pharmacy benefits classification may have the same or similar factors and evidentiary standards, the NQTLs are different, and a separate comparative analysis is required for each NQTL in order to assess compliance. Contrary to instructions, Carrier D provided one combined analysis and Carrier E provided a combined analysis for prior authorization, step therapy, and quantity limits. For these reasons, the combined analysis submitted by each Carrier was found to be insufficient for the specific the pharmacy benefits NQTLs referenced.

referenced prior submissions.

- Carrier D similarly failed to provide a current comparative analysis for its Fraud and Abuse Program and other related NQTLs, despite prior opportunities and regulatory instructions.
- Carrier A's omission of required analyses in several categories further demonstrates inconsistent monitoring and reporting practices that undermine transparency and compliance expectations.

These deficiencies are important because Fraud, Waste, and Abuse Programs function as Non-Quantitative Treatment Limitations (NQTLs) that can directly affect access to mental health and substance use disorder treatment. Without current, complete, and classification-specific comparative analyses, regulators and stakeholders cannot adequately determine whether these carriers are applying stricter operational controls to behavioral health benefits than to medical/surgical benefits.

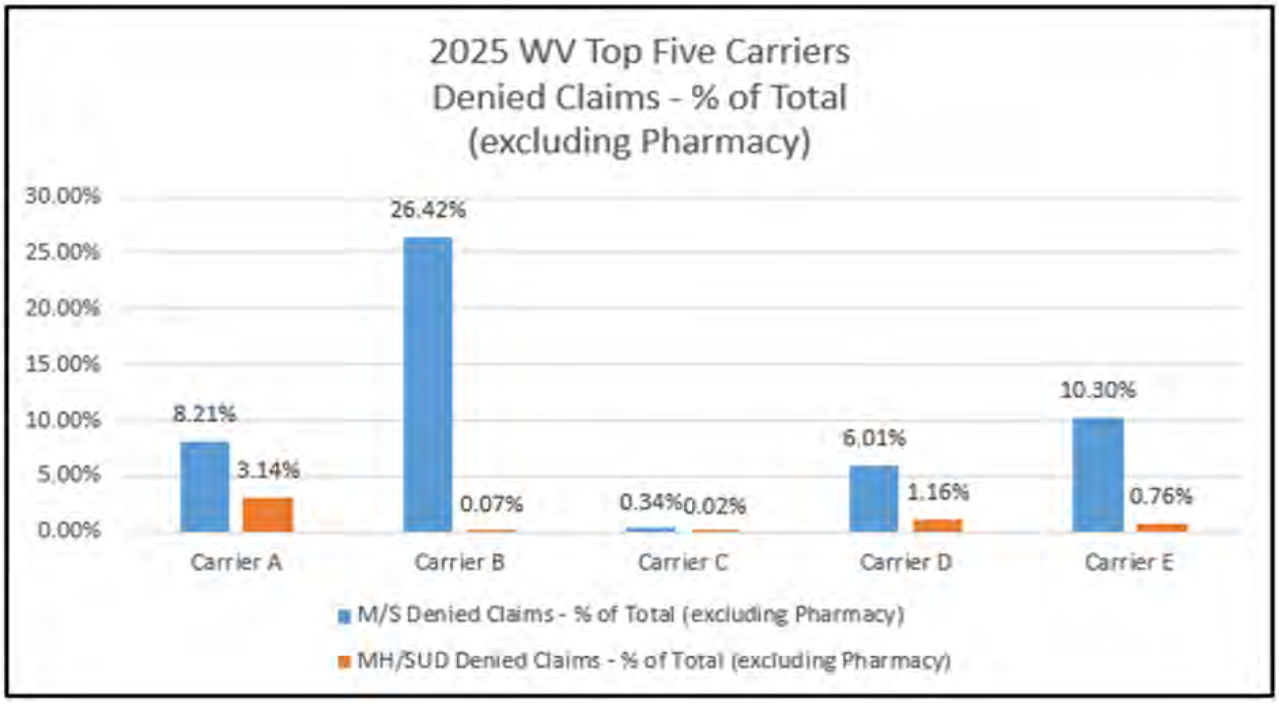
The lack of comprehensive monitoring and reporting suggests that Carriers A, C, and D may not have sufficient oversight mechanisms in place to ensure MHPAEA compliance within their fraud and abuse operations. This creates serious concerns regarding transparency, parity enforcement, and potential discriminatory treatment management practices affecting behavioral health care access.

It is important to note that the outcomes, whether similar or different, do not per se establish whether a Carrier is or is not in compliance with MHPAEA or its regulations. However, the outcomes may indicate that additional review is warranted. In addition, the data contemplated by the statutory definition for adverse determinations is complex and may lack definitional precision regarding what is reported as a claim denial as opposed to a review or modified coverage determination. It may also be unclear whether negotiations with requesting providers resulting in modified approvals are counted as denials or how Carriers define and count denials based on medical necessity determinations as opposed to administrative reasons.[41]

In addition, the denial rates reflected in the chart is different from certain denial data provided in connection with Step 5 of the NQTL comparative analyses for utilization management protocols. The denial data included in the comparative analyses was generally provided on a book-of-business basis, and it is unclear whether the data sets reflected in the chart and the comparative analyses reveal consistent methodologies, populations, plans or claims universes.

Moreover, the adverse determination data reflected in the chart shows differences in denial rates across Carriers, including substantial differences between medical/surgical and MH/SUD denial rates. In particular, the disparity between the medical/surgical and MH/SUD denial rates reported by Carrier B warrants additional review. However, without additional context regarding the methodologies used and the claims included, it is unclear what the results represent. As a result, the data cannot be fully evaluated without additional review and discussion with the Carriers in order to determine compliance with federal and State law.

[41] While administrative denials may be based on objective criteria, administrative denials are still important to review in that they may reveal a difference in process or compliance with respect to other NQTLs that may be imposed by the Carrier.



V. Conclusion

After reviewing the Carrier responses with respect to FRs and QTLs, there are compliance issues with respect to the Mental Health Parity Law and MHPAEA. These issues require further discussion and review. The OIC will seek additional data validation related to issues identified in the review of quantitative testing to ensure compliance with MHPAEA's substantially all and predominant tests.

With respect to the NQTL comparative analyses, since the OIC has determined that, with the exception of certain formulary design NQTL comparative analyses, the Carriers' comparative analyses submissions were insufficient to demonstrate that the Carriers are in compliance with MHPAEA's comparability and stringency tests, the OIC will seek to address identified deficiencies to ensure compliance with the comparability and application stringency tests.

The OIC will determine what regulatory enforcement and compliance actions will be appropriate, including corrective action requirements, audits/examinations, monetary penalties/fines, and licensure actions, to ensure adherence to MHPAEA and the Mental Health Parity Law. The OIC looks forward to engaging with the Legislature on this issue and appreciates the opportunity to be of service to West Virginians.

School Building Authority of West Virginia
Andy Neptune, Executive Director

2300 Kanawha Boulevard, East • Charleston, West Virginia 25311-2306 • Office (304) 558-2541 • Fax (304) 558-2539

June 22, 2026

Via Email and Regular U.S. Mail
Attention: Legislative Auditor
West Virginia Legislative Manager
Joint Committee on Government & Finance
Room E132, Building 1
State Capital Complex
Charleston, West Virginia 25305

Re: School Building Authority MIP and Multi-County/Statewide Projects FY2027 Funding

To Whom it May Concern:

Per the requirements in §18-9D-16, please accept the enclosed information regarding the counties' request for FY2027 MIP and Multi-County Statewide Project funding. All counties were provided an opportunity to submit a request for MIP and Multi-County Statewide Project funding. The enclosed document represents the SBA staff's summary of the county projects that were submitted. This year we received $18,943,669 in MIP funding requests from 27 counties and $10,106,425 in Multi-County/Statewide Project funding requests from 7 counties. We have $5,330,457 in MIP funding and $2,908,106 in Multi-County/Statewide project funding available for distribution to fund all requests.

The Authority will make its final selection for project funding during the Quarterly Meeting on Tuesday, June 23, 2026. Should you have any questions, please feel free to contact our office.

We are pleased to provide you with this information.

Sincerely,

Andy Neptune
Executive Director

Enclosures
cc: Jordan Kirk, CFO

School Building Authority of West Virginia

MAJOR IMPROVEMENT PROJECT REQUESTS

For the FY-2027 Funding Cycle

County	Project Description	Requested MIP Funds	Local Funds Contribution	Total Project Cost
Barbour	Philip Barbour HS Safe Entry	**$ 369,285**	$ -	$ 369,285
Berkeley	Martinsburg HS Library Renovation/Modernization	**$ 500,000**	$ 250,000	$ 750,000
Braxton	Braxton Co HS Roofing	**$ 768,531**	$ 100,000	$ 868,531
Brooke	Jefferson Intermediate School Roof Replacement	**$ 459,592**	$ 50,000	$ 509,592
Cabell	Central City ES Partial Roof Replacement	**$ 778,900**	$ 200,000	$ 978,900
Clay	Big Otter ES Safe School Entrance	**$ 229,522**	$ 50,000	$ 279,522
Fayette	Midland Trail HS Roof Replacement	**$ 1,000,000**	$ 509,587	$ 1,509,587
Gilmer	Plumbing Renovations to Gilmer Co HS	**$ 957,031**	$ 319,010	$ 1,276,041
Hampshire	Hampshire HS Partial Roof & Romney MS HVAC	**$ 836,399**	$ 278,800	$ 1,115,199
Hancock	Oak Glen MS & HS and Weir MS & HS HVAC (4 Schools)	**$ 999,994**	$ 600,000	$ 1,599,994
Hardy	East Hardy ES Bleacher Replacement	**$ 83,408**	$ 10,000	$ 93,408
Jackson	Evans ES Exterior/Interior Renovations	**$ 447,424**	$ 75,000	$ 522,424
Kanawha	Nitro HS Addition/Renovations	**$ 1,000,000**	$ 1,734,039	$ 2,734,039
Lincoln	Lincoln County HS Elevator Modernization	**$ 174,829**	$ 30,852	$ 205,681
Mason	Pt Pleasant Primary, Leon ES, Mason CTC Safe School Enrances (3 Schools)	**$ 836,616**	$ 278,872	$ 1,115,488
McDowell	Mount View HS Mechanical Upgrades	**$ 780,973**	$ 137,819	$ 918,792
Mineral	Keyser MS Sanitary Upgrades	**$ 750,000**	$ 162,000	$ 912,000
Mingo	Tug Valley HS Wastewater Treatment Plant Replacements	**$ 700,000**	$ 240,000	$ 940,000
Nicholas	Nicholas Co CTC & Panther Creek ES Safe School Entrances	**$ 876,600**	$ 50,000	$ 926,600
Pendleton	Brandywine ES HVAC & Roof Replacement	**$ 1,000,000**	$ 446,504	$ 1,446,504
Pocahontas	Marlinton MS Roof Replacement	**$ 918,086**	$ 350,000	$ 1,268,086
Preston	Preston HS Multi-Section Roof Replacement	**$ 864,536**	$ 216,134	$ 1,080,670
Randolph	Elkins MS Safe School Entrance & Classroom Enclosure	**$ 597,993**	$ 400,000	$ 997,993
Taylor	Grafton HS Partial HVAC Replacement	**$ 826,351**	$ 826,351	$ 1,652,702
Tucker	Davis Thomas Elementary MS Interior Renovations	**$ 949,816**	$ 50,000	$ 999,816
Wayne	Spring Valley HS & Tolsia HS Safe School Entries	**$ 534,269**	$ 20,000	$ 554,269
Webster	Webster County HS Facade	**$ 703,514**	$ 20,000	$ 723,514
Totals		**$ 18,943,669**	**$ 7,404,968**	**$ 26,348,637**

School Building Authority of West Virginia

MULTI-COUNTY STATEWIDE GRANT REQUESTS

For the FY-2027 Funding Cycle

Facility		Requested	Local Funds	Total Project
Calhoun Gilmer	General Infrastructure Renovations & Campus Safety Enhancements	**$ 2,102,308**	$ -	$ 2,102,308
Fred Eberle	Additional Classroom	**$ 1,147,178**	$ -	$ 1,147,178
James Rumsey	Main Building Restroom Upgrade for ADA Compliance	**$ 1,650,000**	$ -	$ 1,650,000
MOVTI	Electrical Upgrades	**$ 1,823,657**	$ -	$ 1,823,657
Roane Jackson	Roof Replacement for Buildings A & C	**$ 1,622,354**	$ -	$ 1,622,354
South Branch	Welding Building Replacement	**$ 760,928**	$ -	$ 760,928
WVSDB	Exterior/Interior Building Reno to Sevigny Hall	**$ 1,000,000**	$ 757,629	$ 1,757,629
Totals		**$ 10,106,425**	**$ 757,629**	**$ 10,864,054**

West Virginia Department of Revenue
Office of Secretary Eric Nelson, Jr.
1900 Kanawha Boulevard East
Building 1 – W300
Charleston, West Virginia 25305
Telephone: 304.368.0755

June 30, 2026

Legislative Auditor
West Virginia Legislative Auditor's Office
Building 1, Room E-132
Capitol Building
Charleston, West Virginia 25305

In accordance with West Virginia Code Chapter 11B, Article 2, Section 11(b), I am submitting the estimate of daily revenue flow for the General Revenue Fund for Fiscal Year 2027.

This daily revenue flow is based solely upon revenues and disbursements related to Fiscal Year 2027 estimated receipts and regular appropriations. It does not include cash balances available from Fiscal Year 2026 or reappropriated or surplus appropriations funded from those cash balances.

This daily revenue flow is based solely upon the official revenue estimate. The estimated disbursements are based upon the availability of revenues to support the disbursements while always maintaining a positive fund balance. Any deviation in actual revenue versus estimated revenues will have a direct impact upon actual expenditures versus estimated expenditures. Actual expenditures may be accelerated or delayed based upon actual revenue.

The estimated expenditures have been prepared based upon expenditure patterns in prior years, due dates for payroll, Human Services transfers, State Aid to Schools payments, and other significant items. The estimated $210 million cash balance at the end of the fiscal year allows for estimated reappropriations, estimated payments during the 31 day closeout period, estimated expirations, and unappropriated funds.

No later than the 15th day of each month, you will receive a report which will compare the estimated daily revenue flow to the actual revenue flow for the preceding month.

Should you have any questions regarding this estimated daily revenue flow, please contact Aaron Sondgrass, Director, State Budget Office at 304-558-0040.

Sincerely,

Eric Nelson
Cabinet Secretary

Cc: The Honorable Patrick Morrisey, Governor
The Honorable Mark Hunt, Auditor
The Honorable Larry Pack, Treasurer

Enclosure

NS

State of West Virginia
General Revenue Estimates
Daily Revenue Flows
Fiscal Year 2027
(in thousands)

July 2026 Estimate

Day	Date	July Estimated Revenue	July Estimated Disbursements	July Estimated Fund Balance
Wednesday	1	$ 89,779	44,921	$ 44,858
Thursday	2	8,443	38,633	14,668
Friday	3	0	0	14,668
Saturday	4	0	0	14,668
Sunday	5	0	0	14,668
Monday	6	6,878	12,333	9,213
Tuesday	7	10,241	2,333	17,121
Wednesday	8	5,881	2,333	20,669
Thursday	9	5,414	2,333	23,750
Friday	10	8,673	13,633	18,790
Saturday	11	0	0	18,790
Sunday	12	0	0	18,790
Monday	13	6,932	15,183	10,539
Tuesday	14	11,941	2,333	20,147
Wednesday	15	27,892	34,488	13,551
Thursday	16	33,704	2,333	44,922
Friday	17	20,111	38,633	26,400
Saturday	18	0	0	26,400
Sunday	19	0	0	26,400
Monday	20	87,562	75,261	38,701
Tuesday	21	45,135	2,333	81,503
Wednesday	22	11,704	2,333	90,874
Thursday	23	4,959	2,333	93,500
Friday	24	5,109	26,427	72,182
Saturday	25	0	0	72,182
Sunday	26	0	0	72,182
Monday	27	4,560	12,530	64,212
Tuesday	28	2,467	2,332	64,347
Wednesday	29	5,348	2,332	67,363
Thursday	30	(12,249)	25,973	29,141
Friday	31	69,116	3,618	94,639
	Total	$ 459,600	$ 364,961	

State of West Virginia
General Revenue Estimates
Daily Revenue Flows
Fiscal Year 2027
(in thousands)

August 2026 Estimate

Day	Date	August Estimated Revenue	August Estimated Disbursements	August Estimated Fund Balance
Saturday	1	$ 0	0	$ 94,639
Sunday	2	0	0	94,639
Monday	3	19,702	57,086	57,255
Tuesday	4	6,619	2,444	61,430
Wednesday	5	4,522	2,444	63,508
Thursday	6	3,050	2,444	64,114
Friday	7	5,303	2,444	66,973
Saturday	8	0	0	66,973
Sunday	9	0	0	66,973
Monday	10	4,634	18,251	53,356
Tuesday	11	5,384	2,444	56,296
Wednesday	12	5,263	20,319	41,240
Thursday	13	8,131	2,444	46,927
Friday	14	58,081	63,730	41,278
Saturday	15	0	0	41,278
Sunday	16	0	0	41,278
Monday	17	66,428	9,703	98,003
Tuesday	18	18,174	26,936	89,241
Wednesday	19	17,837	2,444	104,634
Thursday	20	99,958	68,604	135,988
Friday	21	46,825	2,444	180,369
Saturday	22	0	0	180,369
Sunday	23	0	0	180,369
Monday	24	11,270	14,405	177,234
Tuesday	25	1,932	26,574	152,592
Wednesday	26	3,784	10,143	146,233
Thursday	27	3,195	2,443	146,985
Friday	28	6,798	63,424	90,359
Saturday	29	0	0	90,359
Sunday	30	0	0	90,359
Monday	31	17,767	3,730	104,396
	Total	$ 414,657	$ 404,900	

State of West Virginia
General Revenue Estimates
Daily Revenue Flows
Fiscal Year 2027
(in thousands)

September 2026 Estimate

Day	Date	September Estimated Revenue	September Estimated Disbursements	September Estimated Fund Balance
Tuesday	1	$ 24,535	51,451	$ 77,480
Wednesday	2	13,038	2,444	88,074
Thursday	3	6,182	2,444	91,812
Friday	4	7,922	2,444	97,290
Saturday	5	0	0	97,290
Sunday	6	0	0	97,290
Monday	7	0	0	97,290
Tuesday	8	5,206	14,861	87,635
Wednesday	9	11,391	10,144	88,882
Thursday	10	14,744	10,944	92,682
Friday	11	17,156	39,744	70,094
Saturday	12	0	0	70,094
Sunday	13	0	0	70,094
Monday	14	24,457	9,243	85,308
Tuesday	15	42,346	53,287	74,367
Wednesday	16	73,782	2,444	145,705
Thursday	17	20,142	2,444	163,403
Friday	18	28,217	63,631	127,989
Saturday	19	0	0	127,989
Sunday	20	0	0	127,989
Monday	21	83,167	14,861	196,295
Tuesday	22	49,208	2,444	243,059
Wednesday	23	12,533	10,144	245,448
Thursday	24	6,283	2,444	249,287
Friday	25	3,839	91,900	161,226
Saturday	26	0	0	161,226
Sunday	27	0	0	161,226
Monday	28	3,822	2,443	162,605
Tuesday	29	4,385	2,443	164,547
Wednesday	30	19,755	27,415	156,887
	Total	$ 472,110	$ 419,619	

*On Tuesday, Sept. 15th "Estimated Revenue" includes transfer of $82 million to Revenue Shortfall Reserve Fund.

State of West Virginia
General Revenue Estimates
Daily Revenue Flows
Fiscal Year 2027
(in thousands)

October 2026 Estimate

Day	Date	October Estimated Revenue	October Estimated Disbursements	October Estimated Fund Balance
Thursday	1	$ 18,214	49,761	$ 125,340
Friday	2	(31,733)	2,688	90,919
Saturday	3	0	0	90,919
Sunday	4	0	0	90,919
Monday	5	4,492	15,489	79,922
Tuesday	6	3,716	2,688	80,950
Wednesday	7	4,306	10,388	74,868
Thursday	8	4,960	2,688	77,140
Friday	9	8,615	66,020	19,735
Saturday	10	0	0	19,735
Sunday	11	0	0	19,735
Monday	12	0	0	19,735
Tuesday	13	7,672	2,688	24,719
Wednesday	14	13,426	2,688	35,457
Thursday	15	48,726	56,358	27,825
Friday	16	39,513	31,873	35,465
Saturday	17	0	0	35,465
Sunday	18	0	0	35,465
Monday	19	18,701	15,489	38,677
Tuesday	20	88,481	39,971	87,187
Wednesday	21	57,464	10,388	134,263
Thursday	22	12,468	2,688	144,043
Friday	23	8,915	66,905	86,053
Saturday	24	0	0	86,053
Sunday	25	0	0	86,053
Monday	26	3,349	9,850	79,552
Tuesday	27	4,213	2,689	81,076
Wednesday	28	5,571	2,689	83,958
Thursday	29	6,943	2,689	88,212
Friday	30	60,063	30,791	117,484
Saturday	31	0	0	117,484
	Total	$ 388,075	$ 427,478	

State of West Virginia
General Revenue Estimates
Daily Revenue Flows
Fiscal Year 2027
(in thousands)

November 2026 Estimate

Day	Date	November Estimated Revenue	November Estimated Disbursements	November Estimated Fund Balance
Sunday	1	$ 0	0	$ 117,484
Monday	2	29,793	60,760	86,517
Tuesday	3	0	0	86,517
Wednesday	4	6,415	11,021	81,911
Thursday	5	4,429	3,321	83,019
Friday	6	3,086	40,621	45,484
Saturday	7	0	0	45,484
Sunday	8	0	0	45,484
Monday	9	6,287	10,932	40,839
Tuesday	10	5,629	6,821	39,647
Wednesday	11	0	0	39,647
Thursday	12	11,051	3,321	47,377
Friday	13	71,502	87,821	31,058
Saturday	14	0	0	31,058
Sunday	15	0	0	31,058
Monday	16	81,213	16,108	96,163
Tuesday	17	14,212	3,321	107,054
Wednesday	18	10,448	11,021	106,481
Thursday	19	19,960	3,321	123,120
Friday	20	87,258	77,045	133,333
Saturday	21	0	0	133,333
Sunday	22	0	0	133,333
Monday	23	43,378	10,481	166,230
Tuesday	24	14,198	3,320	177,108
Wednesday	25	7,432	30,237	154,303
Thursday	26	0	0	154,303
Friday	27	0	0	154,303
Saturday	28	0	0	154,303
Sunday	29	0	0	154,303
Monday	30	15,109	31,424	137,988
	Total	$ 431,400	$ 410,896	

State of West Virginia
General Revenue Estimates
Daily Revenue Flows
Fiscal Year 2027
(in thousands)

December 2026 Estimate

Day	Date	December Estimated Revenue	December Estimated Disbursements	December Estimated Fund Balance
Tuesday	1	$ 17,765	60,673	$ 95,080
Wednesday	2	13,648	10,266	98,462
Thursday	3	5,602	2,566	101,498
Friday	4	3,352	39,866	64,984
Saturday	5	0	0	64,984
Sunday	6	0	0	64,984
Monday	7	4,024	9,727	59,281
Tuesday	8	6,310	2,566	63,025
Wednesday	9	6,448	2,566	66,907
Thursday	10	7,807	6,066	68,648
Friday	11	13,232	2,566	79,314
Saturday	12	0	0	79,314
Sunday	13	0	0	79,314
Monday	14	28,606	15,134	92,786
Tuesday	15	102,208	56,236	138,758
Wednesday	16	47,411	10,266	175,903
Thursday	17	21,930	2,566	195,267
Friday	18	28,661	76,291	147,637
Saturday	19	0	0	147,637
Sunday	20	0	0	147,637
Monday	21	76,131	9,727	214,041
Tuesday	22	37,264	2,566	248,739
Wednesday	23	21,661	2,566	267,834
Thursday	24	10,130	29,483	248,481
Friday	25	0	0	248,481
Saturday	26	0	0	248,481
Sunday	27	0	0	248,481
Monday	28	6,801	2,566	252,716
Tuesday	29	6,890	2,566	257,040
Wednesday	30	9,913	37,085	229,868
Thursday	31	15,766	41,151	204,483
	Total	$ 491,560	$ 425,065	

State of West Virginia
General Revenue Estimates
Daily Revenue Flows
Fiscal Year 2027
(in thousands)

January 2027 Estimate

Day	Date	January Estimated Revenue	January Estimated Disbursements	January Estimated Fund Balance
Friday	1	$ 0	0	$ 204,483
Saturday	2	0	0	204,483
Sunday	3	0	0	204,483
Monday	4	29,657	68,841	165,299
Tuesday	5	16,364	3,376	178,287
Wednesday	6	9,691	8,657	179,321
Thursday	7	4,345	3,376	180,290
Friday	8	6,496	6,876	179,910
Saturday	9	0	0	179,910
Sunday	10	0	0	179,910
Monday	11	16,402	16,473	179,839
Tuesday	12	9,484	3,376	185,947
Wednesday	13	10,851	11,076	185,722
Thursday	14	17,489	3,376	199,835
Friday	15	82,010	129,624	152,221
Saturday	16	0	0	152,221
Sunday	17	0	0	152,221
Monday	18	0	0	152,221
Tuesday	19	50,345	11,639	190,927
Wednesday	20	112,258	40,780	262,405
Thursday	21	80,518	3,376	339,547
Friday	22	11,164	3,377	347,334
Saturday	23	0	0	347,334
Sunday	24	0	0	347,334
Monday	25	4,270	44,115	307,489
Tuesday	26	6,499	3,377	310,611
Wednesday	27	4,259	11,077	303,793
Thursday	28	4,107	3,377	304,523
Friday	29	15,616	69,596	250,543
Saturday	30	0	0	250,543
Sunday	31	0	0	250,543
	Total	$ 491,825	$ 445,765	

State of West Virginia
General Revenue Estimates
Daily Revenue Flows
Fiscal Year 2027
(in thousands)

February 2027 Estimate

Day	Date	February Estimated Revenue	February Estimated Disbursements	February Estimated Fund Balance
Monday	1	$ 32,377	61,478	$ 221,442
Tuesday	2	10,289	3,376	228,355
Wednesday	3	3,426	3,376	228,405
Thursday	4	1,003	3,376	226,032
Friday	5	2,290	3,376	224,946
Saturday	6	0	0	224,946
Sunday	7	0	0	224,946
Monday	8	3,586	16,737	211,795
Tuesday	9	4,310	3,376	212,729
Wednesday	10	3,207	14,576	201,360
Thursday	11	205	3,376	198,189
Friday	12	7,497	104,429	101,257
Saturday	13	0	0	101,257
Sunday	14	0	0	101,257
Monday	15	0	0	101,257
Tuesday	16	116,969	3,376	214,850
Wednesday	17	17,051	3,376	228,525
Thursday	18	11,235	3,376	236,384
Friday	19	4,231	40,781	199,834
Saturday	20	0	0	199,834
Sunday	21	0	0	199,834
Monday	22	62,616	16,738	245,712
Tuesday	23	45,108	3,377	287,443
Wednesday	24	13,761	11,077	290,127
Thursday	25	(2,942)	31,018	256,167
Friday	26	32,591	69,596	219,162
Saturday	27	0	0	219,162
Sunday	28	0	0	219,162
	Total	$ 368,810	$ 400,191	

State of West Virginia
General Revenue Estimates
Daily Revenue Flows
Fiscal Year 2027
(in thousands)

March 2027 Estimate

Day	Date	March Estimated Revenue	March Estimated Disbursements	March Estimated Fund Balance
Monday	1	$ 32,024	60,858	$ 190,328
Tuesday	2	5,232	2,789	192,771
Wednesday	3	820	2,789	190,802
Thursday	4	(1,254)	2,789	186,759
Friday	5	(2,986)	2,789	180,984
Saturday	6	0	0	180,984
Sunday	7	0	0	180,984
Monday	8	791	16,167	165,608
Tuesday	9	3,334	2,789	166,153
Wednesday	10	4,685	13,989	156,849
Thursday	11	6,248	2,789	160,308
Friday	12	11,321	40,089	131,540
Saturday	13	0	0	131,540
Sunday	14	0	0	131,540
Monday	15	100,065	64,897	166,708
Tuesday	16	34,723	2,789	198,642
Wednesday	17	9,116	2,789	204,969
Thursday	18	12,239	2,789	214,419
Friday	19	15,796	40,193	190,022
Saturday	20	0	0	190,022
Sunday	21	0	0	190,022
Monday	22	75,470	16,167	249,325
Tuesday	23	41,756	2,789	288,292
Wednesday	24	8,387	10,489	286,190
Thursday	25	235	30,430	255,995
Friday	26	2,852	40,089	218,758
Saturday	27	0	0	218,758
Sunday	28	0	0	218,758
Monday	29	1,705	2,790	217,673
Tuesday	30	3,438	30,424	190,687
Wednesday	31	50,053	4,075	236,665
	Total	$ 416,050	$ 398,547	

State of West Virginia
General Revenue Estimates
Daily Revenue Flows
Fiscal Year 2027
(in thousands)

April 2027 Estimate

Day	Date	April Estimated Revenue	April Estimated Disbursements	April Estimated Fund Balance
Thursday	1	$ 31,342	68,933	$ 199,074
Friday	2	9,395	3,849	204,620
Saturday	3	0	0	204,620
Sunday	4	0	0	204,620
Monday	5	4,181	18,765	190,036
Tuesday	6	2,995	3,849	189,182
Wednesday	7	6,479	11,549	184,112
Thursday	8	6,496	3,849	186,759
Friday	9	10,666	44,649	152,776
Saturday	10	0	0	152,776
Sunday	11	0	0	152,776
Monday	12	6,324	13,001	146,099
Tuesday	13	18,417	3,849	160,667
Wednesday	14	29,286	3,849	186,104
Thursday	15	106,610	101,940	190,774
Friday	16	85,529	3,849	272,454
Saturday	17	0	0	272,454
Sunday	18	0	0	272,454
Monday	19	40,122	18,765	293,811
Tuesday	20	106,877	60,592	340,096
Wednesday	21	60,577	11,549	389,124
Thursday	22	23,329	3,849	408,604
Friday	23	14,746	83,081	340,269
Saturday	24	0	0	340,269
Sunday	25	0	0	340,269
Monday	26	3,786	13,100	330,955
Tuesday	27	1,853	3,849	328,959
Wednesday	28	5,239	3,849	330,349
Thursday	29	5,812	3,849	332,312
Friday	30	57,009	49,978	339,343
	Total	$ 637,070	$ 534,392	

State of West Virginia
General Revenue Estimates
Daily Revenue Flows
Fiscal Year 2027
(in thousands)

May 2027 Estimate

Day	Date	May Estimated Revenue	May Estimated Disbursements	May Estimated Fund Balance
Saturday	1	$ 0	0	$ 339,343
Sunday	2	0	0	339,343
Monday	3	27,757	81,659	285,441
Tuesday	4	1,881	4,234	283,088
Wednesday	5	2,320	11,934	273,474
Thursday	6	939	4,234	270,179
Friday	7	404	41,534	229,049
Saturday	8	0	0	229,049
Sunday	9	0	0	229,049
Monday	10	3,719	16,886	215,882
Tuesday	11	4,243	4,234	215,891
Wednesday	12	7,544	4,234	219,201
Thursday	13	6,008	4,234	220,975
Friday	14	68,470	74,787	214,658
Saturday	15	0	0	214,658
Sunday	16	0	0	214,658
Monday	17	73,011	19,150	268,519
Tuesday	18	15,529	4,234	279,814
Wednesday	19	14,375	11,934	282,255
Thursday	20	85,757	60,977	307,035
Friday	21	45,880	41,534	311,381
Saturday	22	0	0	311,381
Sunday	23	0	0	311,381
Monday	24	8,566	13,386	306,561
Tuesday	25	3,917	46,166	264,312
Wednesday	26	6,076	4,234	266,154
Thursday	27	1,865	4,234	263,785
Friday	28	12,899	49,247	227,437
Saturday	29	0	0	227,437
Sunday	30	0	0	227,437
Monday	31	0	0	227,437
	Total	$ 391,160	$ 503,066	

State of West Virginia
General Revenue Estimates
Daily Revenue Flows
Fiscal Year 2027
(in thousands)

June 2027 Estimate

Day	Date	June Estimated Revenue	June Estimated Disbursements	June Estimated Fund Balance
Tuesday	1	$ 29,018	81,711	$ 174,744
Wednesday	2	7,755	11,732	170,767
Thursday	3	3,548	4,032	170,283
Friday	4	3,702	41,332	132,653
Saturday	5	0	0	132,653
Sunday	6	0	0	132,653
Monday	7	10,035	13,184	129,504
Tuesday	8	9,469	4,032	134,941
Wednesday	9	10,478	4,032	141,387
Thursday	10	13,181	7,532	147,036
Friday	11	13,191	4,032	156,195
Saturday	12	0	0	156,195
Sunday	13	0	0	156,195
Monday	14	27,586	18,948	164,833
Tuesday	15	127,927	111,784	180,976
Wednesday	16	48,547	11,732	217,791
Thursday	17	23,035	4,032	236,794
Friday	18	26,444	97,057	166,181
Saturday	19	0	0	166,181
Sunday	20	0	0	166,181
Monday	21	0	0	166,181
Tuesday	22	93,560	13,183	246,558
Wednesday	23	60,797	4,032	303,323
Thursday	24	7,429	4,032	306,720
Friday	25	(984)	45,927	259,809
Saturday	26	0	0	259,809
Sunday	27	0	0	259,809
Monday	28	6,990	4,032	262,767
Tuesday	29	5,742	4,032	264,477
Wednesday	30	3,600	57,676	210,401
	Total	$ 531,050	$ 548,086	

W E S T V I R G I N I A

DEPARTMENT OF REVENUE

West Virginia FY 2026 Revenue and Budget Review

DEPUTY REVENUE SECRETARY – Pete Shirley
DIRECTOR, STATE BUDGET OFFICE – Aaron Snodgrass

Joint Standing Committee on Finance
August 10, 2026

Fiscal Year 2026 General Revenue Fund Collections

Dollars in millions

General Revenue Category	FY 2026 Actual	FY 2026 Official Estimate	FY 2026 Relative to Estimate	FY 2025 Actual	*FY 2025 to FY 2026 Growth ($)*	*FY 2025 to FY 2026 Growth (%)*
Personal Income Tax	$2,178.9	$2,019.6	$159.3	$2,126.4	$52.5	2.5%
Sales & Use Tax	1,952.2	1,910.7	41.5	1,821.2	131.0	7.2%
Severance Tax	534.9	398.0	136.9	439.0	95.9	21.8%
Corporate Net Income Tax	306.0	313.5	-7.5	376.2	-70.2	-18.7%
Business & Occupation Tax	124.2	118.0	6.2	103.9	20.3	19.5%
Tobacco Products Tax	135.3	138.5	-3.2	137.9	-2.6	-1.9%
Insurance Tax	139.3	138.0	1.3	133.0	6.3	4.7%
Interest Income	142.4	103.0	39.4	186.8	-44.4	-23.8%
All Other	180.6	183.9	-3.3	194.9	-14.3	-7.4%
Total General Revenue Fund	**$5,693.8**	**$5,323.2**	**$370.6**	**$5,519.4**	**$174.4**	**3.2%**
			7.0%			

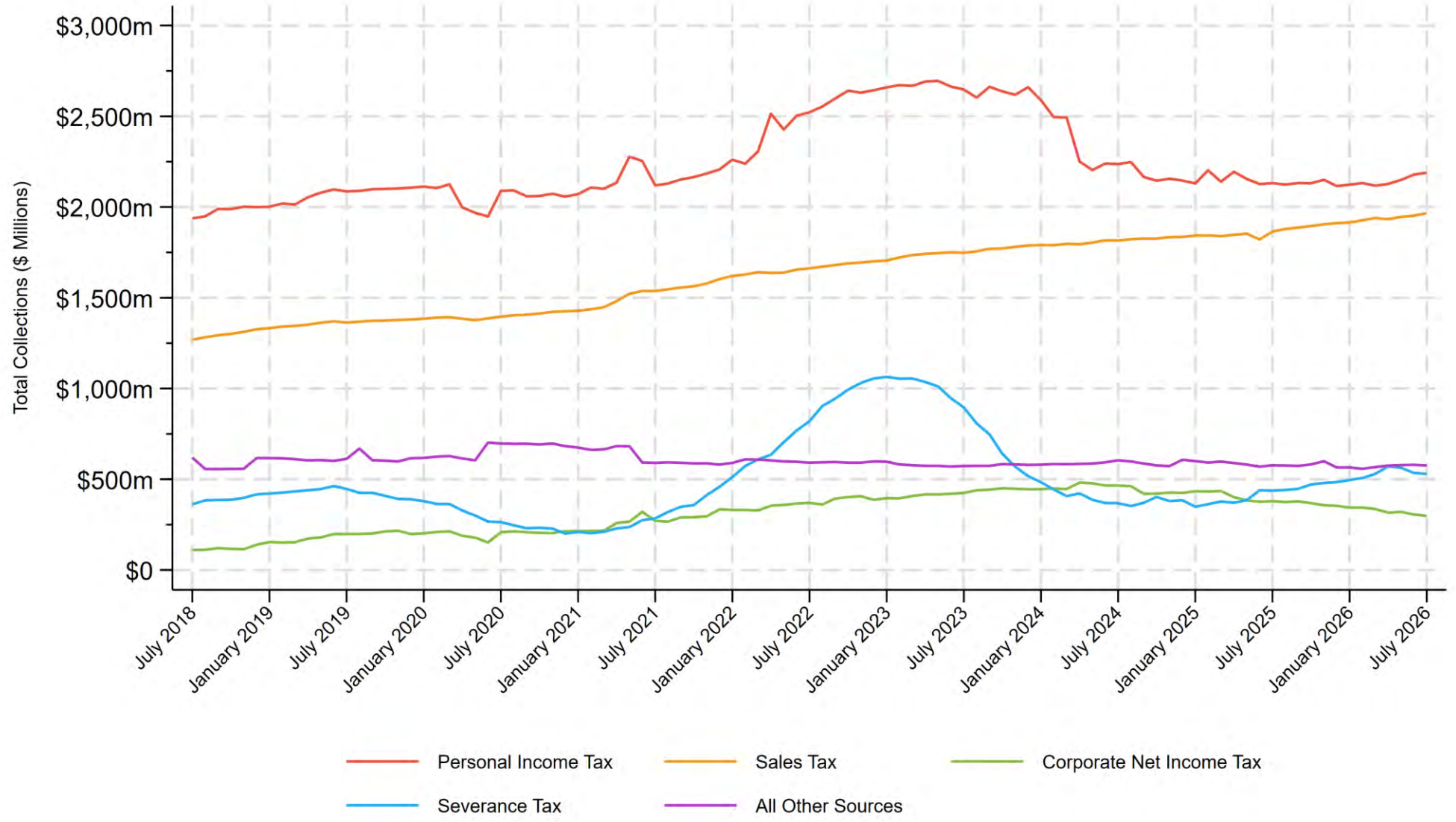
Fiscal Year-to-Date General Revenue Fund Collections

Through July 2026; dollars in millions

General Revenue Category	FYTD 2027 Actual	FYTD 2027 Official Estimate	FYTD 2027 Relative to Estimate	FYTD 2026 Actual	*FYTD 2026 to FYTD 2027 Growth ($)*	*FYTD 2026 to FYTD 2027 Growth (%)*
Personal Income Tax	$158.5	$147.5	$11.0	$148.4	$10.1	6.8%
Sales & Use Tax	150.5	139.5	11.0	136.8	13.8	10.1%
Severance Tax	-4.0	8.5	-12.5	1.4	-5.4	-377.9%
Corporate Net Income Tax	14.4	16.2	-1.8	22.3	-7.8	-35.2%
Business & Occupation Tax	10.3	9.3	1.0	14.0	-3.7	-26.4%
Tobacco Products Tax	12.5	12.0	0.5	14.1	-1.5	-10.9%
Insurance Tax	29.8	30.5	-0.7	30.0	-0.1	-0.5%
Interest Income	10.0	8.5	1.5	13.5	-3.5	-26.0%
All Other	6.9	5.6	1.3	7.7	0.8	11.6%
Total General Revenue Fund	**$388.9**	**$377.6**	**$11.3**	**$388.2**	**$0.7**	**0.2%**
			3.0%			

General Revenue Fund Collections by Major Source

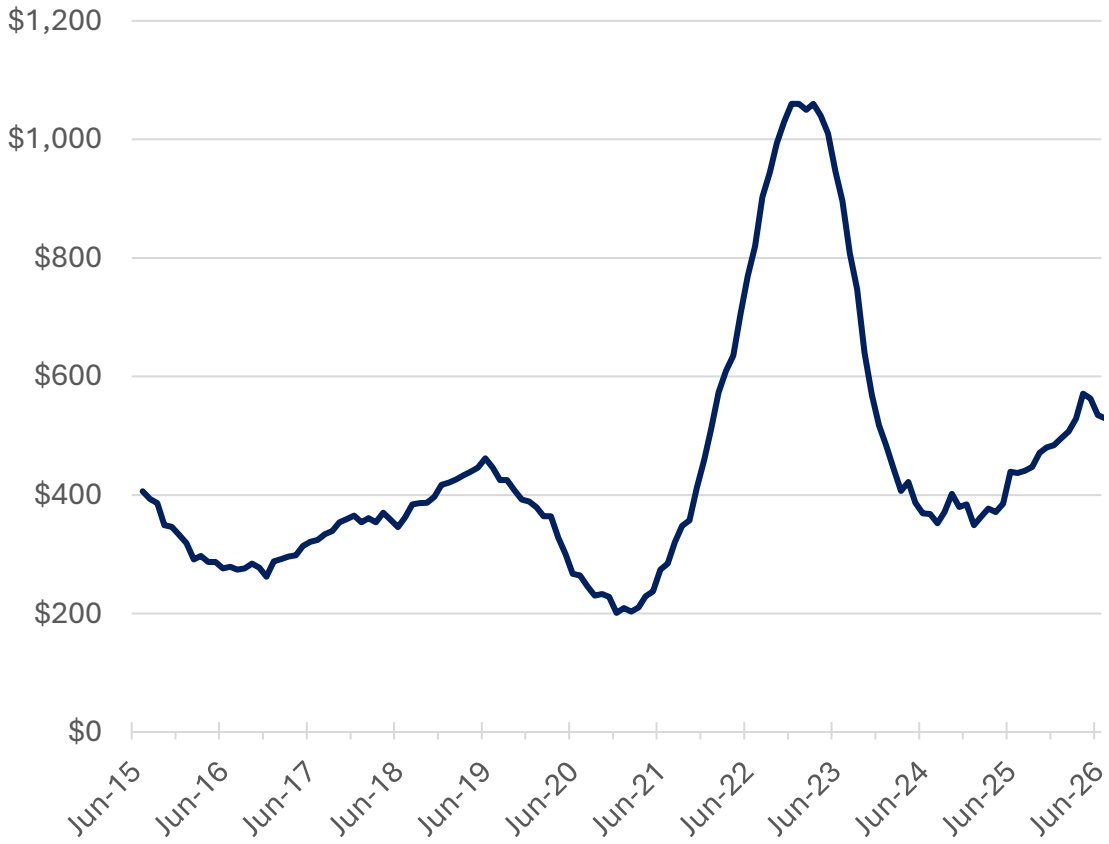
Through July 2026; annualized 12-month trend; dollars in millions



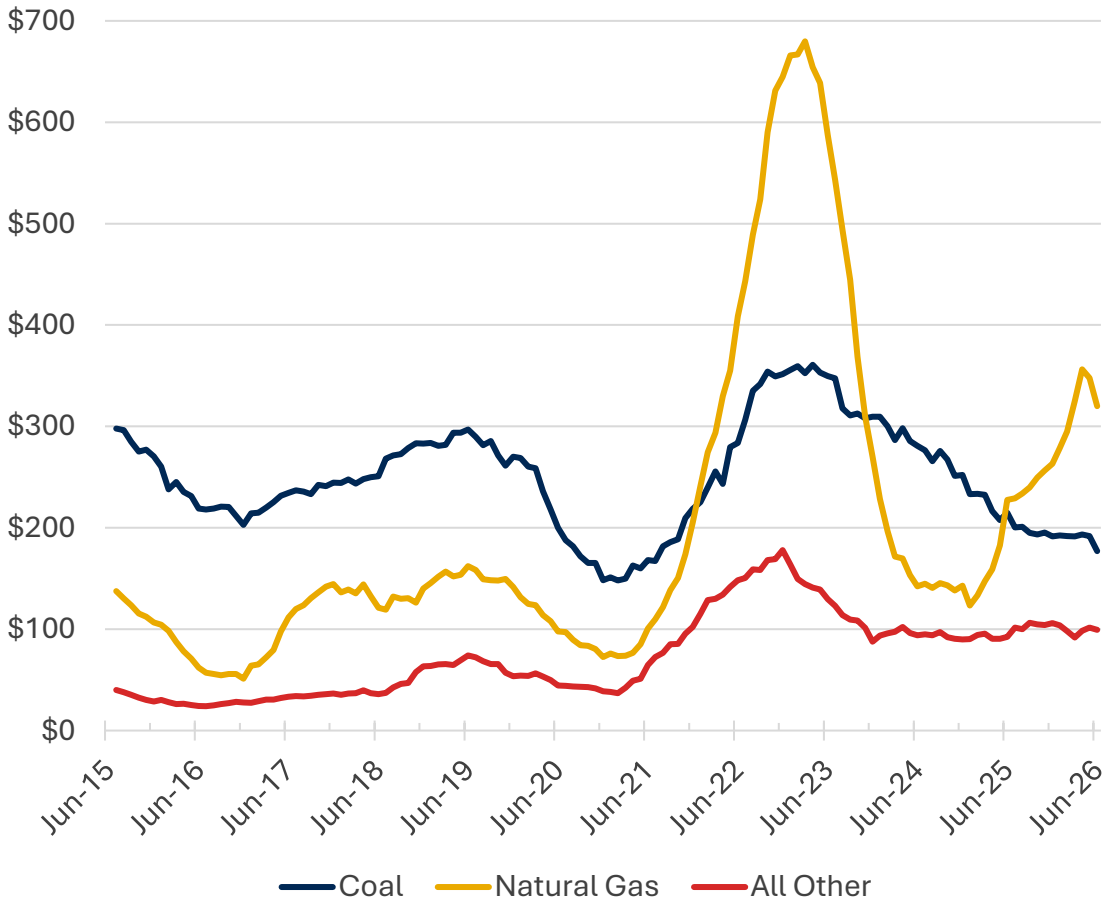
Severance Tax Collections

Annualized 12-month trends; millions of dollars

Regular State Severance Tax



Total Severance Tax Revenue



Fiscal Year 2026 State Road Fund Collections

Dollars in millions

State Road Fund Category	FY 2026 Actual	FY 2026 Official Estimate	FY 2026 Relative to Estimate	FY 2025 Actual	*FY 2025 to FY 2026 Growth ($)*	*FY 2025 to FY 2026 Growth (%)*
Registration Fees	$141.1	$150.0	-$8.9	$137.4	$3.7	2.7%
Sales Tax	352.7	310.0	42.7	334.1	18.6	5.6%
Motor Fuel Tax	415.5	426.0	-10.5	431.0	-15.5	-3.6%
Highway Litter Control	1.9	1.7	0.2	1.7	0.2	12.4%
Miscellaneous	145.4	160.0	-14.6	62.8	82.6	131.7%
Federal Reimbursement	822.4	929.2	-106.8	764.1	58.3	7.6%
Total State Road Fund	**$1,879.2**	**$1,976.9**	**-$97.7**	**$1,731.1**	**$148.1**	**8.6%**
			-4.9%			

Fiscal Year-to-Date State Road Fund Collections

Through July 2026; dollars in millions

State Road Fund Category	FYTD 2027 Actual	FYTD 2027 Official Estimate	FYTD 2027 Relative to Estimate	FYTD 2026 Actual	*FYTD 2026 to FYTD 2027 Growth ($)*	*FYTD 2026 to FYTD 2027 Growth (%)*
Registration Fees	$16.6	$14.0	$2.6	$14.2	$2.4	16.9%
Sales Tax	33.4	23.5	9.9	28.6	4.8	16.8%
Motor Fuel Tax	40.0	38.3	1.7	38.3	1.7	4.4%
Highway Litter Control	0.2	0.2	0.0	0.2	0.0	0.0%
Miscellaneous	2.5	5.0	-2.5	3.4	-0.9	-26.5%
Federal Reimbursement	82.0	73.0	9.0	74.9	7.1	9.5%
Total State Road Fund	**$174.6**	**$154.0**	**$20.7**	**$159.7**	**$14.9**	**9.3%**
			13.4%			

General Revenue Regular Appropriation Summary

Fiscal Year 2026

Cabinet/Department	Appropriated	Expended	Reappropriated	Expired
Legislature	$ 32,477,663	24,580,608	7,897,055	$ -
Judicial	168,226,450	159,202,301	9,024,149	-
Executive	58,387,264	36,986,141	20,550,607	850,516
Administration	102,657,122	93,587,263	8,400,451	669,408
Commerce	84,273,866	81,907,657	1,928,659	437,550
Tourism	35,715,705	18,477,714	16,127,644	1,110,347
Public Education	2,272,694,854	2,247,631,234	19,455,907	5,607,712
Environment	7,915,309	7,722,074	-	193,235
Health	107,920,051	96,721,448	10,118,274	1,080,329
Human Services	1,058,435,928	1,051,582,879	6,853,048	1
Health Facilities	219,135,015	214,739,863	4,279,381	115,772
Homeland Security	575,818,150	548,099,204	21,816,317	5,902,629
Revenue	68,574,248	66,562,855	1,568,997	442,396
Transportation	8,608,595	3,632,330	4,689,453	286,811
Veterans' Assistance	17,656,104	17,182,211	460,777	13,116
Senior Services	6,580,366	6,580,366	-	-
Higher Education	479,968,509	463,284,417	16,584,628	99,464
Adjutant General	17,289,059	16,097,710	1,084,721	106,628
Total General Revenue Fund	**$5,322,334,258**	**$5,154,578,276**	**$150,840,069**	**$16,915,913**

FY 2026 Year End Financial Summary

General Revenue Fund

Actual Receipts	$5,693,810,244.87
Official Estimate	5,323,157,000.00
Receipts Over Estimate	370,653,244.87
Unappropriated FY 2026 balance @ 6/30/26	822,742.00
Actual Receipts over Regular FY 2026 Appropriations	$371,475,986.87
Unappropriated Surplus from Previous FYs @ 6/30/26	969,686.61
Previous Years' Reappropriations that Expired	970,249.00
FY 2026 Surplus Appropriations that Expired	2,981,132.08
FY 2026 Regular Appropriations that Expired	16,915,913.27
Other Miscellaneous Adjustments	22,568.93
Unappropriated Surplus @ 7/31/26	393,335,536.76
Section 9 Surplus Appropriations from FY 2026 Surplus	(245,350,000.00)
Unappropriated General Revenue Surplus available for appropriation @ 8/1/26	**$147,985,536.76**

FY 2026 Year End Financial Summary

Lottery Fund

Game Revenue	$205,914,539.57
Administrative Surplus	13,946,615.92
Total	219,861,155.49
FY 2026 Lottery Appropriations*	(157,382,400.00)
Fire/EMS Transfers	(24,000,000.00)
Unappropriated Surplus @ 7/31/26	38,478,755.49
Section 10 Surplus Appropriations from FY 2026 Surplus	(16,750,000.00)
Unappropriated Lottery Surplus available for appropriation @ 8/1/26	**$21,728,755.49**

*Differs from budget bill due to actual vs. authorized debt service

FY 2026 Year End Financial Summary

Excess Lottery Fund and Total Surplus

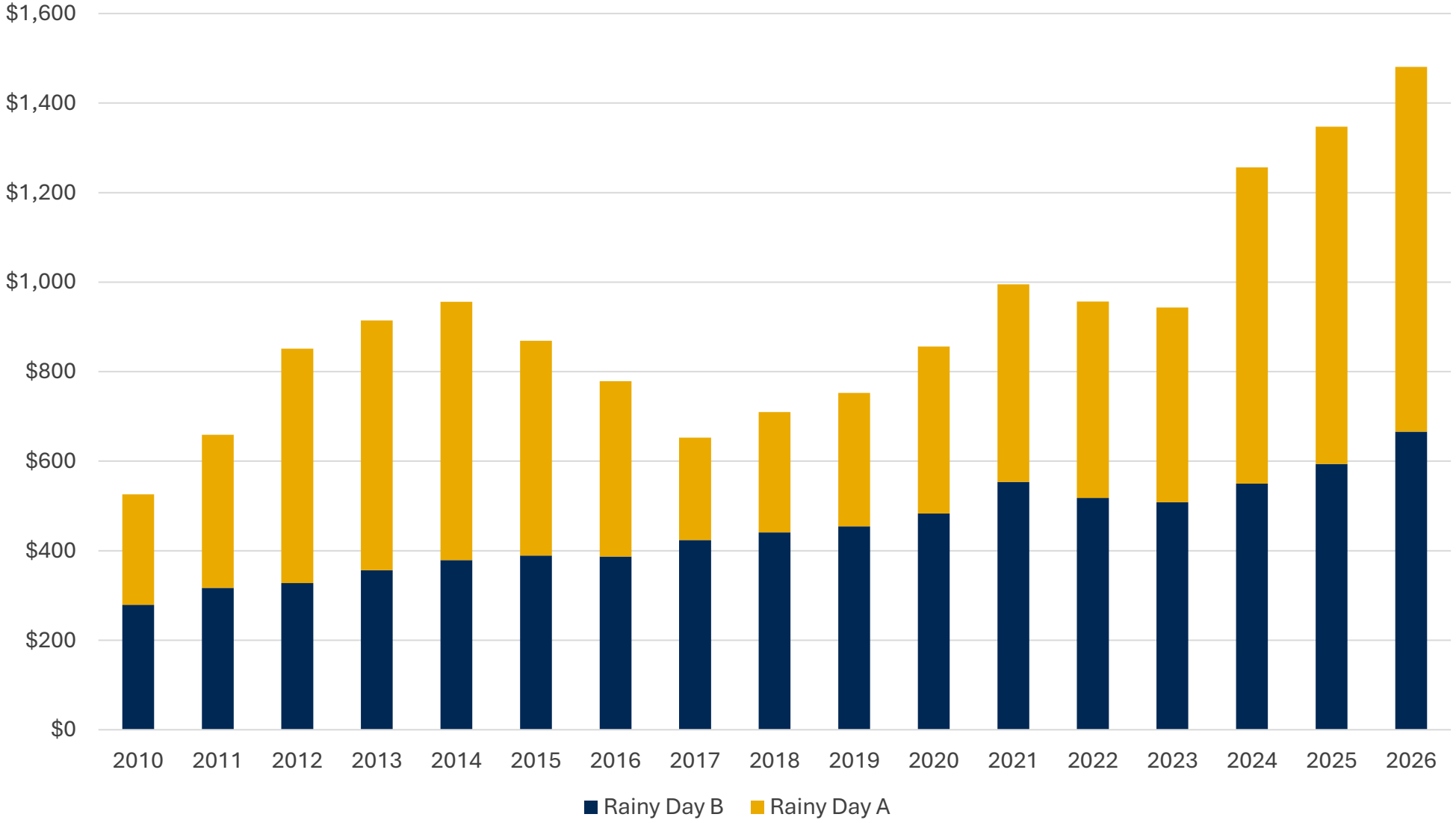
Game Revenue	$358,870,938.03
Administrative Surplus	3,686,017.54
Total	362,556,955.57
FY 2026 Excess Lottery Appropriations*	(333,642,487.43)
Unappropriated Surplus @ 7/31/26	28,914,468.14
Section 11 Surplus Appropriations from FY 2026 Surplus	(21,345,488.00)
Unappropriated Excess Lottery Surplus available for appropriation @ 8/1/26	**$7,568,980.14**

*Differs from budget bill due to actual vs. authorized debt service

Unappropriated General Revenue Surplus available for appropriation @ 8/1/26	$147,985,536.76
Unappropriated Lottery Surplus available for appropriation @ 8/1/26	21,728,755.49
Unappropriated Excess Lottery Surplus available for appropriation @ 8/1/26	7,568,980.14
Total Surplus available for appropriation @ 8/1/26	**$177,283,272.39**

Rainy Day Balance

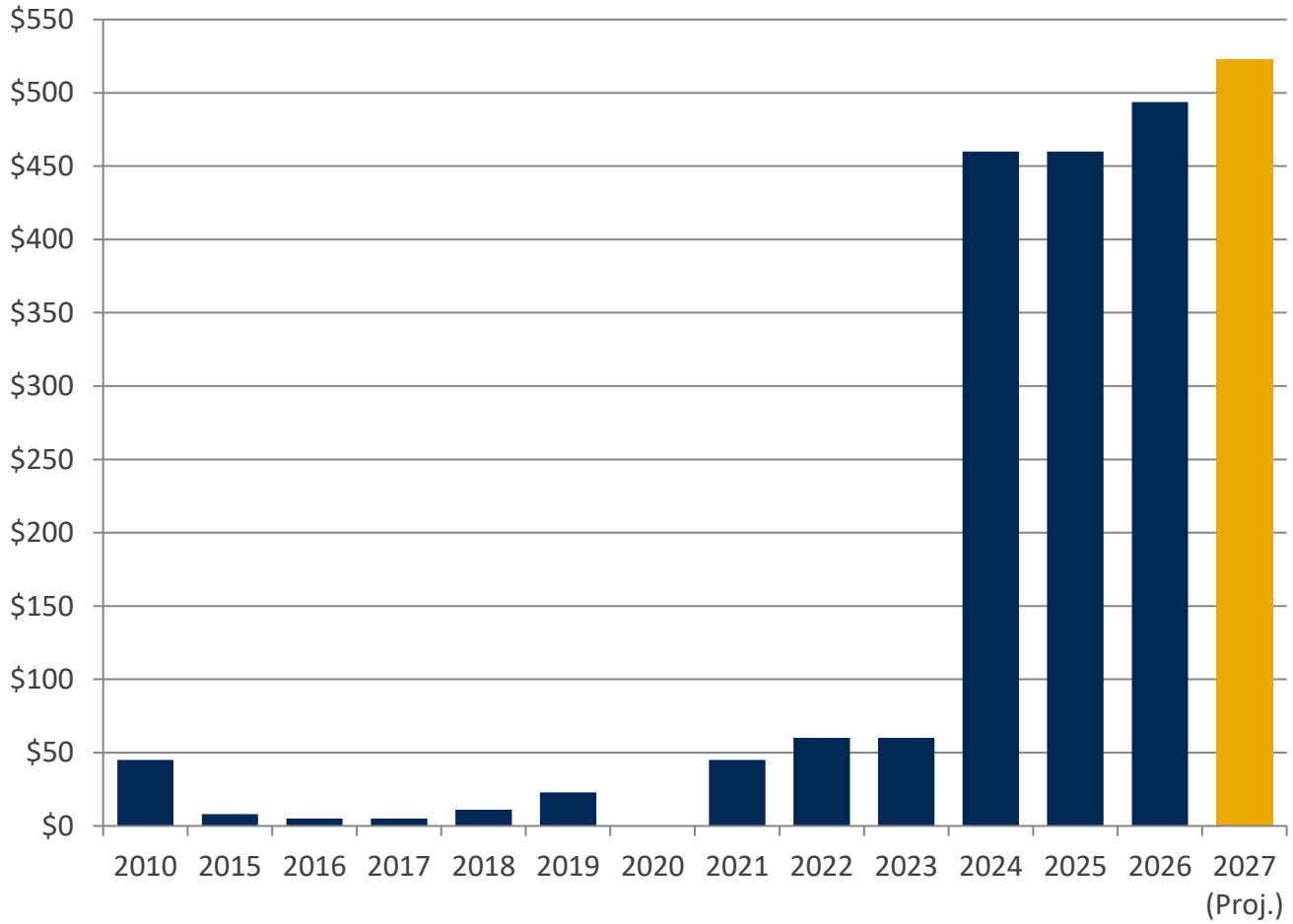
As of June 30; millions of dollars



Personal Income Tax Reserve Fund

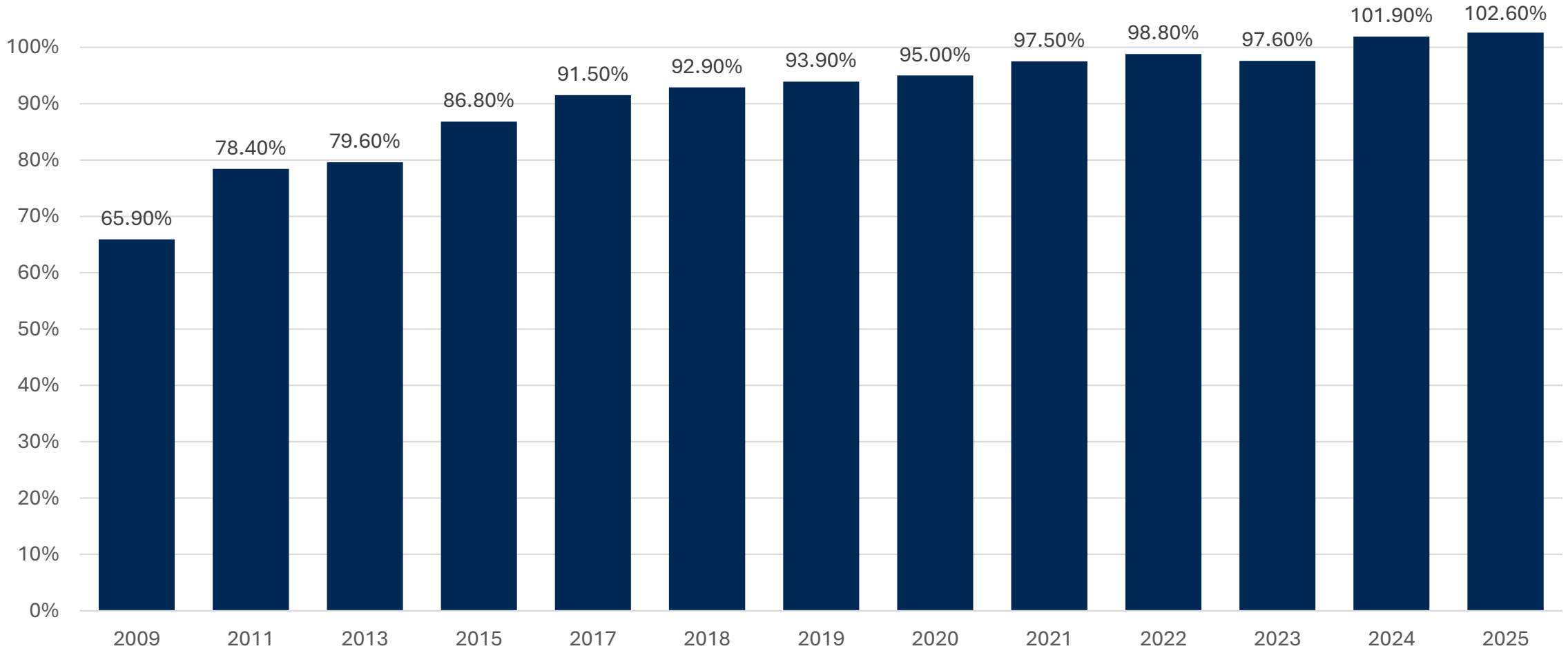
As of June 30; millions of dollars

- The fund may be expended to make timely personal income tax refunds to taxpayers
- In FY 2024, the Legislature appropriated $400 million of surplus to the Personal Income Tax Reserve Fund
- An additional $33.7 million was transferred in June 2026
- The FY 2027 budget appropriated an additional transfer of $29.0 million



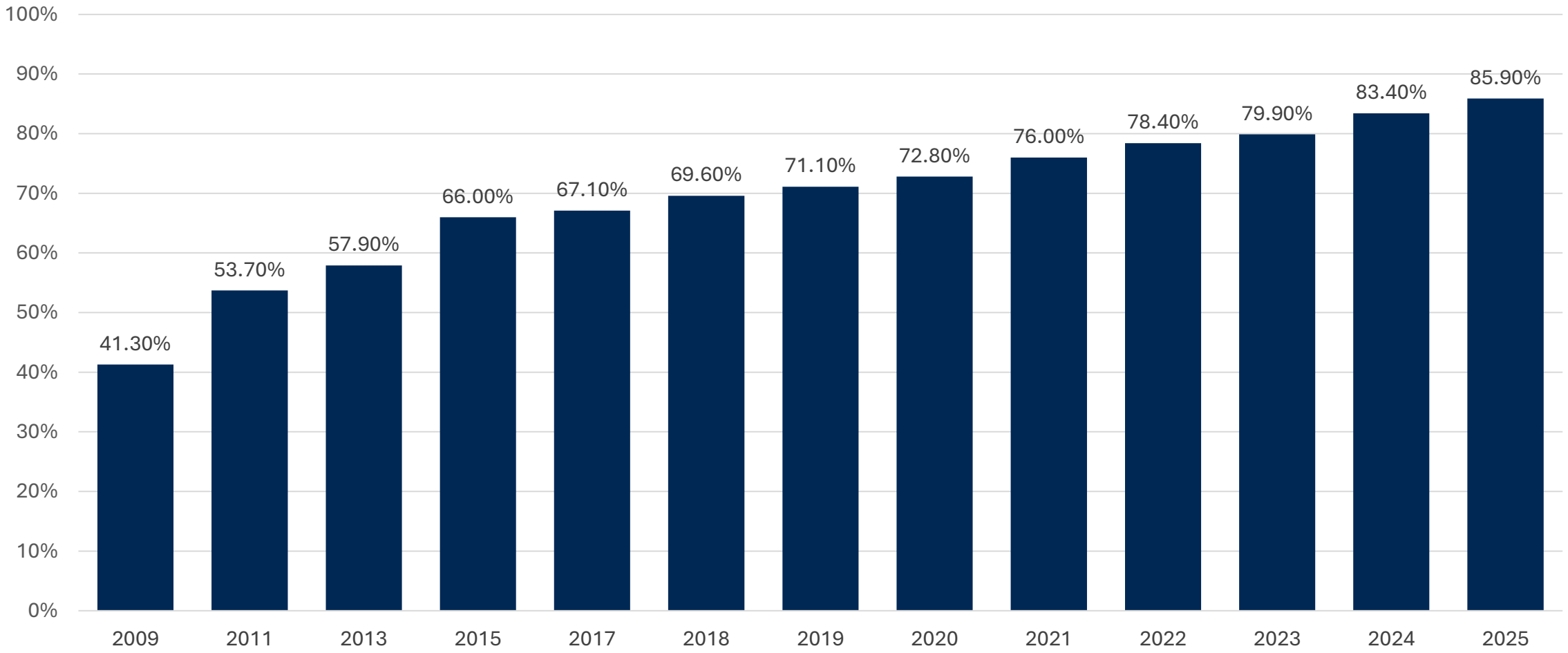
PERS Pension Liability

Public Employees Retirement System (PERS) % Funded as of July 1



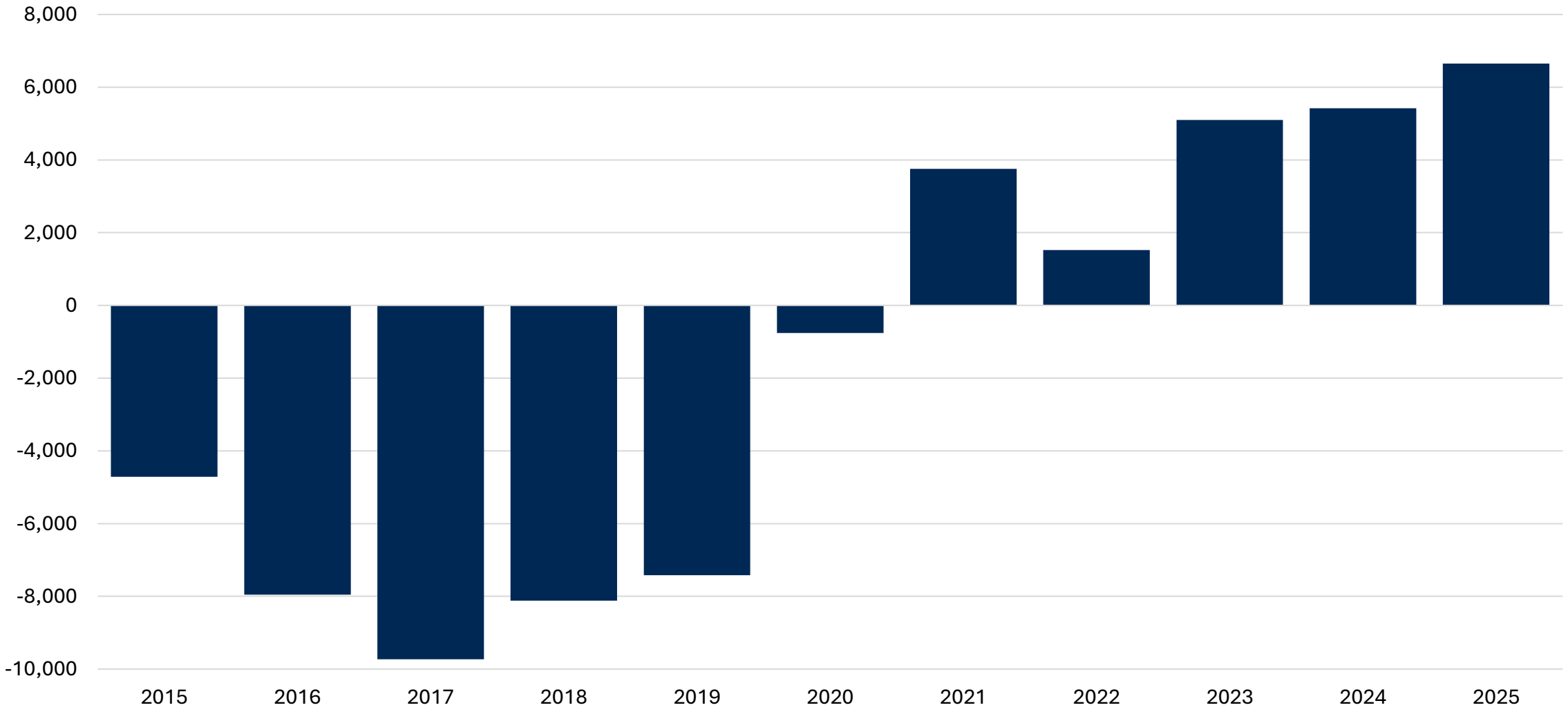
TRS Pension Liability

Teachers' Retirement System (TRS) % Funded as of July 1



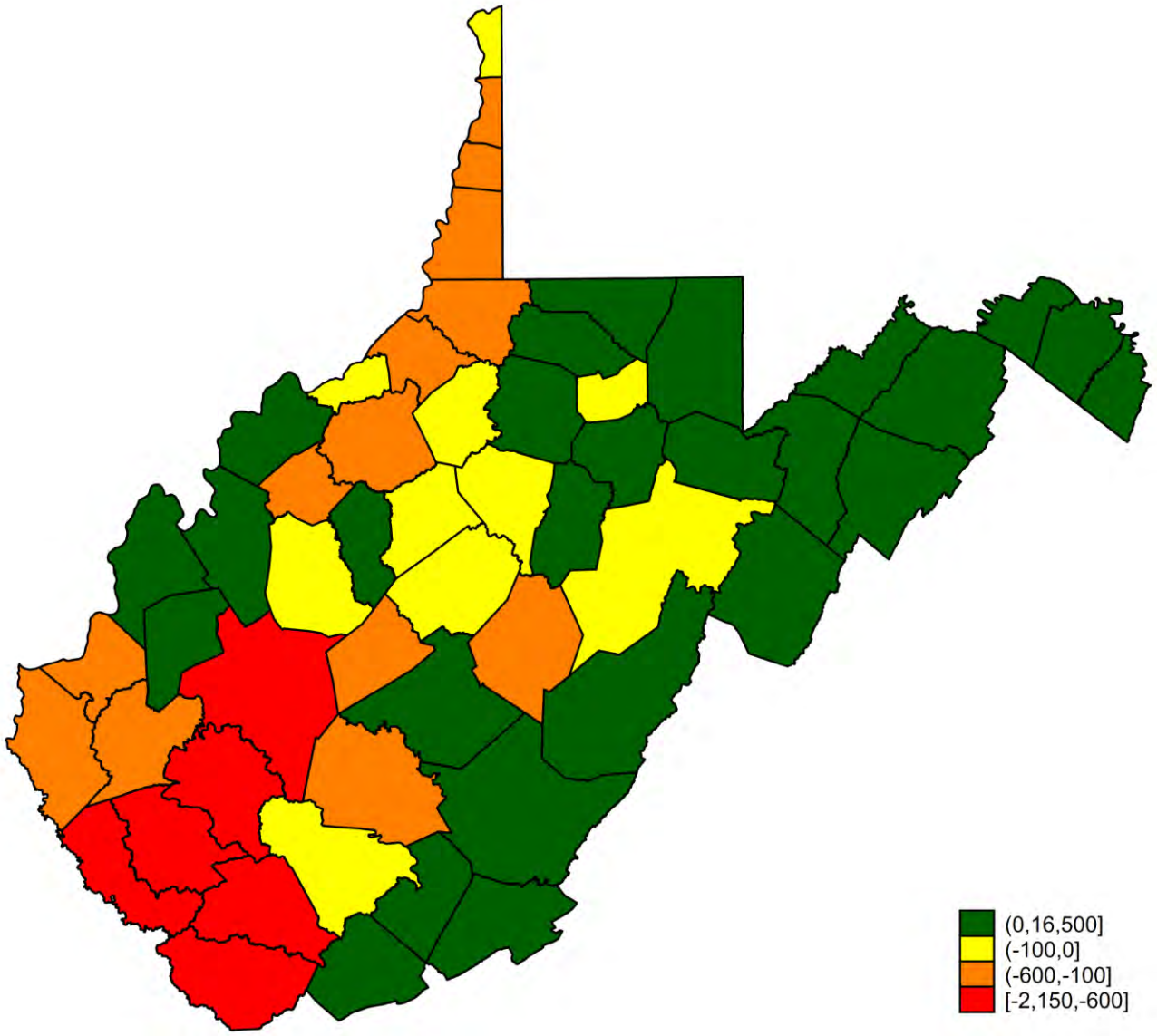
Net Migration, 2015 to 2025

Source: U.S. Census Bureau



West Virginia Net Migration by County

Total Change; April 1, 2020 to July 1, 2025; WV change: +21,691



Revenue Highlights from Neighboring States

Fiscal Year 2026

- Kentucky (Source)
  - FY 2026 General Fund receipts of $16.0 billion; 1.7% year-over-year increase
  - $320.6 million (2.0%) over originally budgeted and $476.6 million (3.1%) over official estimate
  - Largest drivers of year-over-year growth were PIT (4.6%) and Sales (6.4%)

- Maryland (Source)
  - Estimated FY 2026 GRF revenues (as of March 2026) of $27.1 billion
  - Use of Rainy Day Fund ($326.3 million), 2025 GRF balance of $270.5 million and transfers from other sources to balance FY 2026 budget
  - General Revenue Fund Closeout Report typically published mid-September

- Ohio (Source)
  - Total GRF receipts for FY 2026 of $30.9 billion exceeded estimates by $1.8 billion (6.1%)
  - Collections over estimates driven primarily by Personal Income ($1.1 billion, or 11.1%), Sales & Use ($392.2 million, 3.2%), and Commercial Activity Tax ($180.3 million, 8.4%)

- Pennsylvania (Source)
  - Total GRF collections for FY 2026 of $48.9 billion are $1.1 billion, or 2.4%, above estimate and were 5.4% over FY 2025
  - Primary drivers are Corporation Net Income ($233.0 million, 4.9%) and Personal Income ($410.9 million, or 2.1%)

- Virginia (Source; latest report through May)
  - Total year-to-date GRF collections of $29.9 billion are $1.8 billion, or 6.5%, above the prior year-to-date collections.
  - Largest growth areas are Individual Income Tax (8.3%) and Sales and Use Tax (6.4%)

WEST VIRGINIA

DEPARTMENT OF REVENUE

Questions?

Pete Shirley | 304-558-4537 | peter.shirley@wv.gov
Aaron Snodgrass | 304-558-0040 | aaron.snodgrass@wv.gov