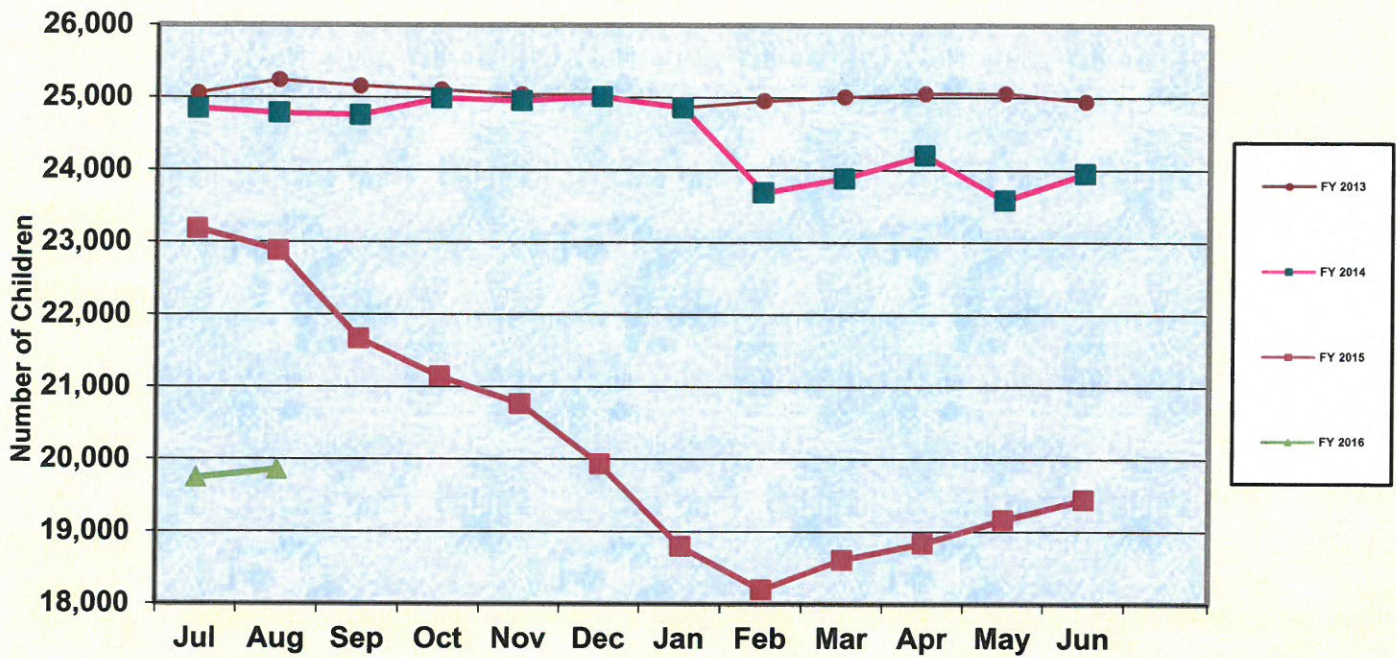


West Virginia Children's Health Insurance Program  
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Suite 101  
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## **Joint Committee on Government and Finance Report**

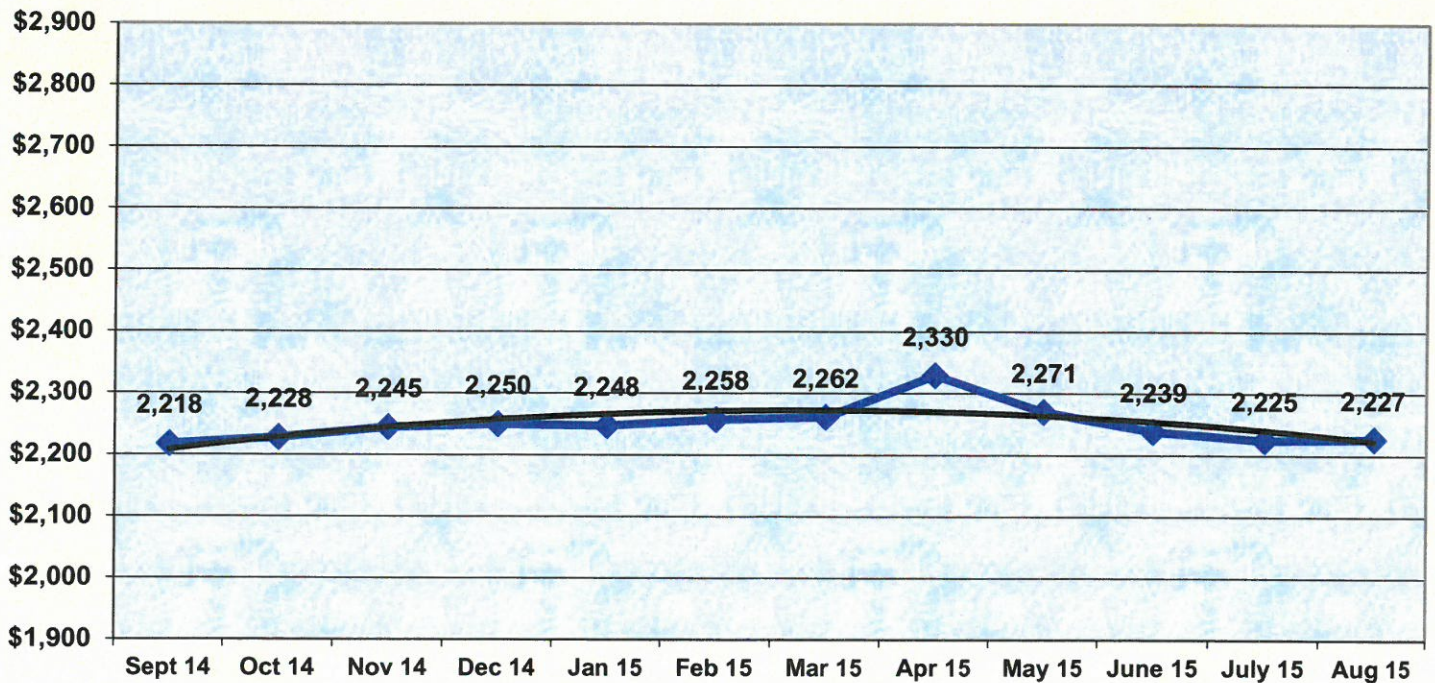
**October 2015**

## WV CHIP Enrollment



August 31st Enrollment 19,859

## Annualized Health Care Expenditures (Cost per Child)



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

	August 31, 2015	August 31, 2014	Variance	
Assets:				
Cash & Cash Equivalents	\$8,888,324	\$13,788,673	(\$4,900,349)	-36%
Due From Federal Government	\$3,019,843	\$3,617,461	(\$597,619)	-17%
Due From Other Funds	\$757,321	\$917,972	(\$160,650)	-18%
Accrued Interest Receivable	\$5,212	\$7,512	(\$2,300)	-31%
Fixed Assets, at Historical Cost	<u>\$82,046</u>	<u>\$93,386</u>	<u>(\$11,341)</u>	<u>-12%</u>
Total Assets	<u>\$12,752,746</u>	<u>\$18,425,004</u>	<u>(\$5,672,258)</u>	<u>-31%</u>
Liabilities:				
Accounts Payable	\$257,164	\$295,433	(\$38,269)	-13%
Deferred Revenue	-\$493,580	\$965,528	(\$1,459,108)	-151%
Unpaid Insurance Claims Liability	<u>\$3,520,000</u>	<u>\$4,240,000</u>	<u>(\$720,000)</u>	<u>-17%</u>
Total Liabilities	<u>\$3,283,584</u>	<u>\$5,500,961</u>	<u>(\$2,217,377)</u>	<u>-40%</u>
Fund Equity	<u>\$9,469,162</u>	<u>\$12,924,043</u>	<u>(\$3,454,881)</u>	<u>-27%</u>
Total Liabilities and Fund Equity	<u>\$12,752,746</u>	<u>\$18,425,004</u>	<u>(\$5,672,258)</u>	<u>-31%</u>

## PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited

**West Virginia Children's Health Insurance Program**  
**Comparative Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Two Months Ending August 31, 2015 and August 31, 2014**  
**(Modified Accrual Basis)**

	August 31, 2015	August 31, 2014	Variance	
<b>Revenues</b>				
Federal Grants	5,855,475	6,213,639	(358,164)	-6%
State Appropriations	0	1,997,852	(1,997,852)	-100%
Premium Revenues	229,127	163,253	65,874	40%
Investment Income:				
Investment Earnings	<u>10,481</u>	<u>15,404</u>	<u>(4,923)</u>	<u>-32%</u>
<b>Total Revenues</b>	<b><u>6,095,083</u></b>	<b><u>8,390,147</u></b>	<b><u>(2,295,064)</u></b>	<b><u>-27%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	1,563,716	1,722,160	(158,444)	-9%
Physicians & Surgical	1,505,791	1,722,160	(216,369)	-13%
Prescribed Drugs	1,438,167	1,519,276	(81,109)	-5%
Dental	948,251	1,200,006	(251,755)	-21%
Inpatient Hospital Services	824,489	325,928	498,561	153%
Outpatient Mental Health	151,775	195,769	(43,994)	-22%
Therapy	144,653	104,149	40,504	39%
Durable & Disposable Med. Equip.	103,054	187,472	(84,418)	-45%
Vision	96,558	144,244	(47,686)	-33%
Inpatient Mental Health	91,950	(7,909)	99,859	-1263%
Medical Transportation	24,844	56,433	(31,589)	-56%
Other Services	7,075	12,475	(5,400)	-43%
Less: Collections**	<u>(16,865)</u>	<u>(11,652)</u>	<u>(5,213)</u>	<u>45%</u>
Total Claims	<u>6,883,459</u>	<u>7,170,511</u>	<u>(287,053)</u>	<u>-4%</u>
General and Admin Expenses:				
Salaries and Benefits	109,507	115,447	(5,940)	-5%
Program Administration	289,395	521,913	(232,518)	-45%
Eligibility	900	2,295	(1,395)	-61%
Outreach & Health Promotion	4,874	13,097	(8,223)	-63%
Current	<u>18,924</u>	<u>45,465</u>	<u>(26,541)</u>	<u>-58%</u>
Total Administrative	<u>423,600</u>	<u>698,217</u>	<u>(274,617)</u>	<u>-39%</u>
<b>Total Expenditures</b>	<b><u>7,307,059</u></b>	<b><u>7,868,728</u></b>	<b><u>(561,670)</u></b>	<b><u>-7%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(1,211,975)</b>	<b>521,419</b>	<b>(1,733,394)</b>	<b>-332%</b>
Unrealized Gain(loss) On Investments*	(9,680)	3,106	(12,786)	-412%
<b>Fund Equity, Beginning</b>	<b><u>10,690,817</u></b>	<b><u>12,399,518</u></b>	<b><u>(1,708,701)</u></b>	<b><u>-14%</u></b>
<b>Fund Equity, Ending</b>	<b><u>9,469,162</u></b>	<b><u>12,924,043</u></b>	<b><u>(3,454,881)</u></b>	<b><u>-27%</u></b>

\* Short Term Bond Fund Investment began in November 2009

\*\* Collections are primarily drug rebates and subrogation

**PRELIMINARY FINANCIAL STATEMENTS**

Unaudited - For Management Purposes Only - Unaudited

**West Virginia Children's Health Insurance Program  
Budget to Actual Statement  
State Fiscal Year 2016  
For the Two Month Ended August 31, 2015**

	Budgeted for	Year to Date	Year to Date	Year to Date	Variance*	Monthly Budgeted Amt	Actual Amt Aug-15	Actual Amt Jul-15	Actual Amt Jun-15
	Year	Budgeted Amt	Actual Amt	Budgeted Amt					
Projected Cost	\$46,514,413	\$7,752,402	\$7,177,572	\$574,830	7%	\$3,876,201	\$3,362,184	\$3,815,388	\$3,683,171
Premiums	1,854,664	309,111	\$228,985	(\$80,126)	-26%	154,555	110,601	\$118,384	167,879
Subrogation & Rebates	<u>1,015,410</u>	<u>169,235</u>	<u>\$16,865</u>	<u>(152,370)</u>	-90%	<u>84,618</u>	<u>16,865</u>	<u>0</u>	<u>186,316</u>
Net Benefit Cost	\$43,644,339	7,429,189	\$6,931,722	\$497,467	7%	3,714,594	3,234,718	\$3,697,004	3,328,976
Salaries & Benefits	\$646,556	\$107,759	\$109,507	(\$1,748)	-2%	\$53,880	\$50,620	\$58,887	\$46,366
Program Administration	3,500,000	583,333	\$261,150	322,183	55%	291,667	222,164	38,986	505,475
Eligibility	250,000	41,667	\$900	40,767	98%	20,833	900	0	765
Outreach & Health Prom.	300,000	50,000	\$8,662	41,338	83%	25,000	456	8,206	14,361
Current Expense	<u>250,000</u>	<u>41,667</u>	<u>\$13,818</u>	<u>27,849</u>	67%	<u>20,833</u>	<u>2,878</u>	<u>10,940</u>	<u>13,406</u>
Total Admin Cost	\$4,946,556	\$824,426	\$394,037	\$430,389	52%	\$412,213	\$277,018	\$117,019	\$580,373
Total Program Cost	<u>\$48,590,895</u>	<u>\$8,253,615</u>	<u>\$7,325,759</u>	<u>\$927,856</u>	11%	<u>\$4,126,807</u>	<u>\$3,511,736</u>	<u>\$3,814,023</u>	<u>\$3,909,349</u>
Federal Share 79.95%	38,848,421	6,598,765	\$5,856,944	741,821	11%	3,291,541	2,807,633	3,049,311	3,125,525
State Share 20.05%	<u>9,742,474</u>	<u>1,654,850</u>	<u>\$1,468,815</u>	<u>186,035</u>	11%	<u>835,266</u>	<u>704,103</u>	<u>764,712</u>	<u>783,824</u>
Total Program Cost	** <u>\$48,590,895</u>	<u>\$8,253,615</u>	<u>\$7,325,759</u>	<u>\$927,856</u>	11%	<u>\$4,126,807</u>	<u>\$3,511,736</u>	<u>\$3,814,023</u>	<u>\$3,909,349</u>

\* Positive percentages indicate favorable variances

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

Unaudited - Cash Basis For Management Purposes Only - Unaudited

Memo for Calculations Above:

Notes:

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

2/. Federal Share for FFY 2016 is 100.00%. Federal Share for FFY 2015 (10/1/14 - 9/30/15) is set at 79.95%.

# WVCHIP Enrollment Report

ATTACHMENT 1

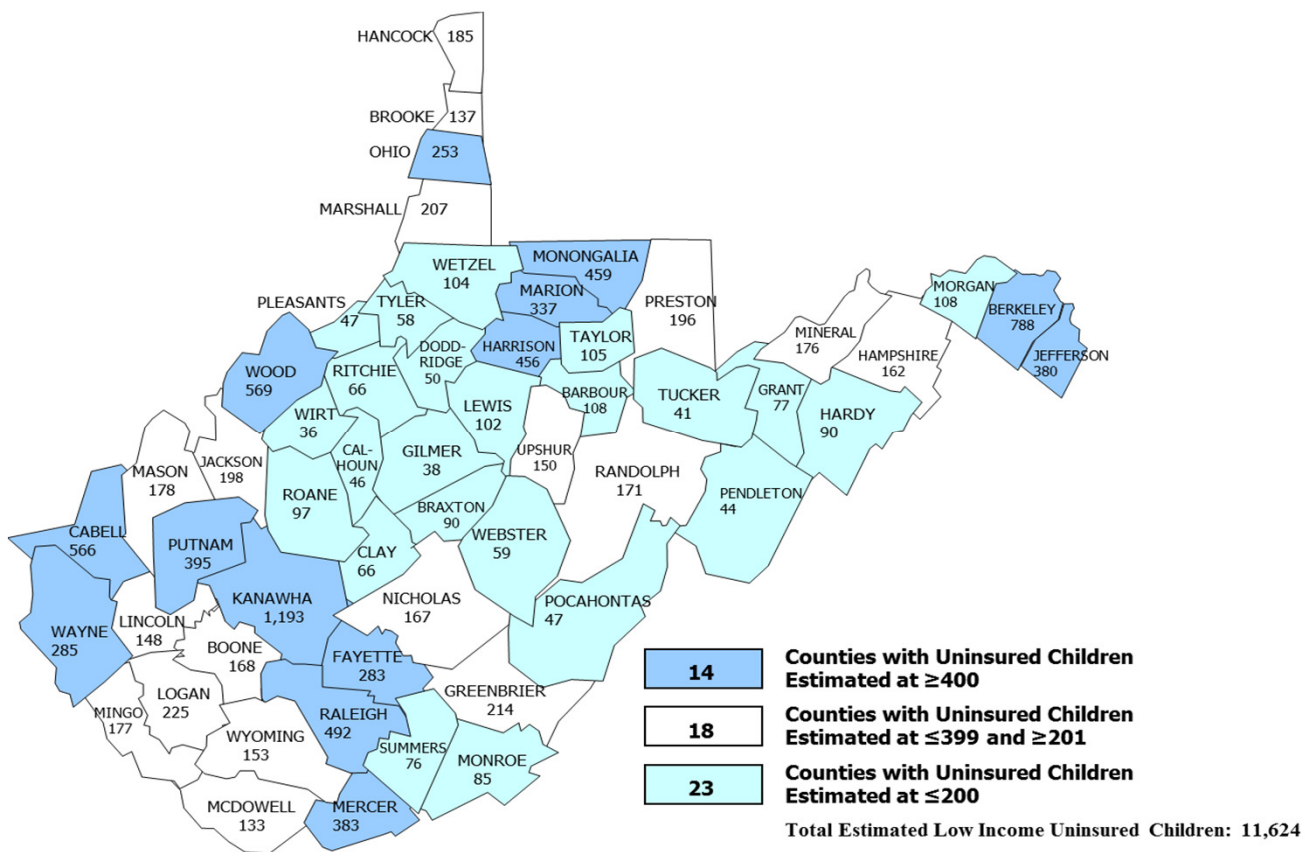
September 2015

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Sep-15	Enrollment Sep-15	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	227	1,840	2,067	57.4%	108	33
Berkeley	26,251	1,330	11,481	12,811	48.8%	788	2
Boone	5,615	223	3,243	3,466	61.7%	168	25
Braxton	3,006	177	1,680	1,857	61.8%	90	40
Brooke	4,573	191	1,719	1,910	41.8%	137	31
Cabell	18,879	892	9,721	10,613	56.2%	566	4
Calhoun	1,518	103	846	949	62.5%	46	51
Clay	2,215	130	1,432	1,562	70.5%	66	44
Doddridge	1,673	83	758	841	50.3%	50	48
Fayette	9,438	709	5,549	6,258	66.3%	283	13
Gilmer	1,260	59	585	644	51.1%	38	54
Grant	2,555	111	1,099	1,210	47.4%	77	42
Greenbrier	7,131	508	3,673	4,181	58.6%	214	16
Hampshire	5,392	199	2,525	2,724	50.5%	162	27
Hancock	6,166	311	2,759	3,070	49.8%	185	20
Hardy	3,015	157	1,623	1,780	59.0%	90	39
Harrison	15,202	847	6,489	7,336	48.3%	456	7
Jackson	6,602	322	3,167	3,489	52.9%	198	18
Jefferson	12,679	500	4,040	4,540	35.8%	380	10
Kanawha	39,771	1,836	19,877	21,713	54.6%	1,193	1
Lewis	3,389	207	1,903	2,110	62.3%	102	37
Lincoln	4,930	281	3,170	3,451	70.0%	148	30
Logan	7,496	378	4,672	5,050	67.4%	225	15
Marion	11,227	507	5,261	5,768	51.4%	337	11
Marshall	6,886	270	3,018	3,288	47.7%	207	17
Mason	5,929	229	2,926	3,155	53.2%	178	21
McDowell	4,423	172	3,390	3,562	80.5%	133	32
Mercer	12,764	794	8,142	8,936	70.0%	383	9
Mineral	5,868	213	2,403	2,616	44.6%	176	23
Mingo	5,905	223	4,012	4,235	71.7%	177	22
Monongalia	15,294	737	5,402	6,139	40.1%	459	6
Monroe	2,835	205	1,268	1,473	51.9%	85	41
Morgan	3,596	208	1,620	1,828	50.8%	108	34
Nicholas	5,561	331	2,997	3,328	59.8%	167	26
Ohio	8,444	396	3,552	3,948	46.8%	253	14
Pendleton	1,462	90	627	717	49.0%	44	52
Pleasants	1,551	99	658	757	48.8%	47	50
Pocahontas	1,561	124	843	967	62.0%	47	49
Preston	6,536	370	3,049	3,419	52.3%	196	19
Putnam	13,150	557	4,430	4,987	37.9%	395	8
Raleigh	16,403	1,040	9,251	10,291	62.7%	492	5
Randolph	5,705	423	2,997	3,420	60.0%	171	24
Ritchie	2,205	114	1,035	1,149	52.1%	66	45
Roane	3,239	264	1,826	2,090	64.5%	97	38
Summers	2,521	141	1,365	1,506	59.7%	76	43
Taylor	3,514	208	1,515	1,723	49.0%	105	35
Tucker	1,371	88	576	664	48.4%	41	53
Tyler	1,924	109	789	898	46.7%	58	47

# WVCHIP Enrollment Report

September 2015

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Sep-15	Total Medicaid Enrollment Sep-15	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	299	2,802	3,101	62.1%	150	29
Wayne	9,516	375	4,957	5,332	56.0%	285	12
Webster	1,977	130	1,283	1,413	71.5%	59	46
Wetzel	3,466	164	1,818	1,982	57.2%	104	36
Wirt	1,201	70	748	818	68.1%	36	55
Wood	18,956	870	9,571	10,441	55.1%	569	3
Wyoming	5,116	346	2,977	3,323	65.0%	153	28
<b>Totals</b>	<b>387,459</b>	<b>19,947</b>	<b>190,959</b>	<b>210,906</b>	<b>54.4%</b>	<b>11,624</b>	



**Note 1:** The most recent estimate for all uninsured children statewide from the US Census Current Population Survey is 3%. It should be noted that even this three percent extrapolation to the county level could vary significantly from county to county depending on the availability of employee sponsored insurance. However, it remains our best gross estimate of the remaining uninsured children.

**Note 2:** It has been estimated that 7 of 10 uninsured children qualify or may have qualified for CHIP or Medicaid in the past, WVCHIP uses the 3% uninsured estimate as a target number for outreach.