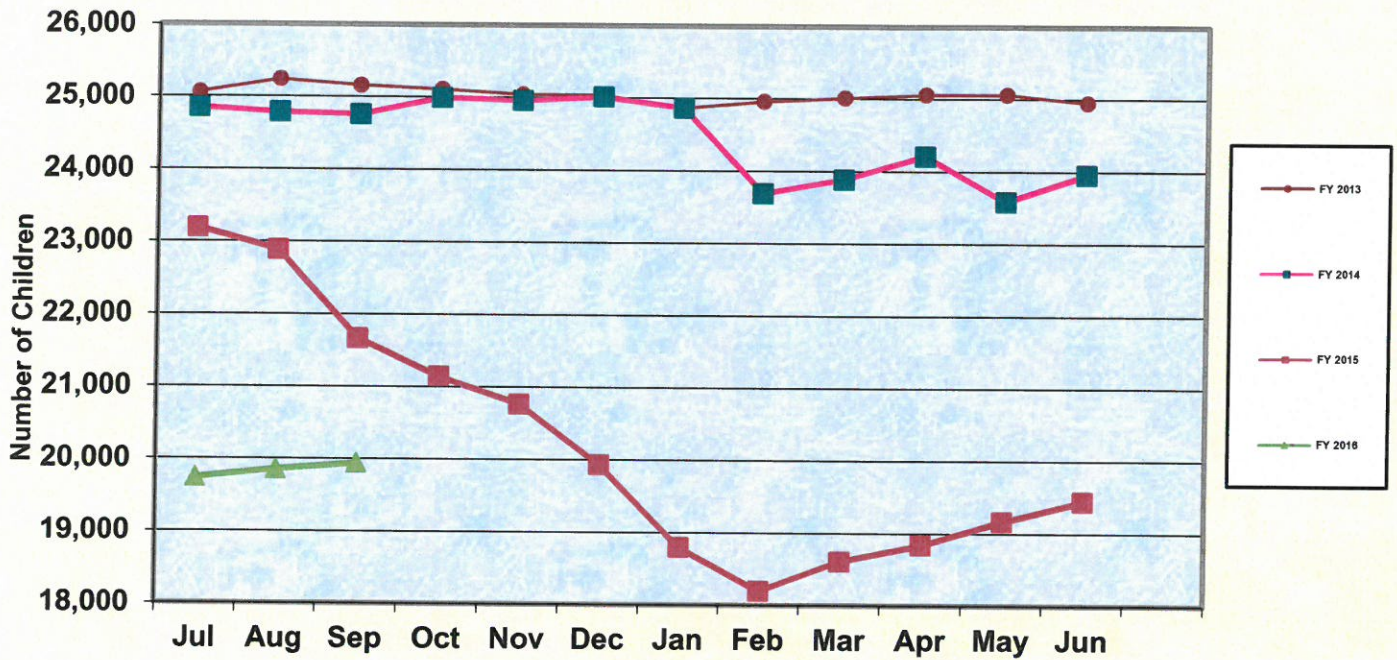


West Virginia Children's Health Insurance Program  
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# **Joint Committee on Government and Finance Report**

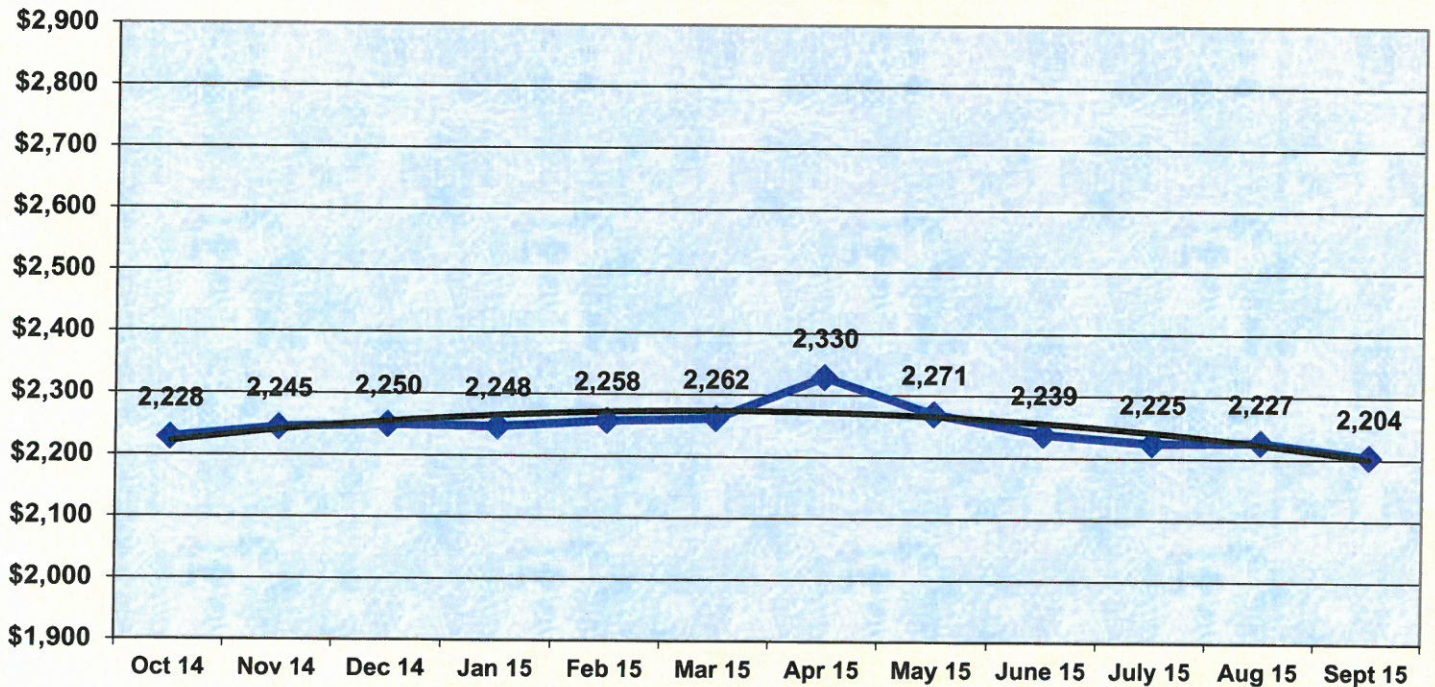
## **November 2015**

## WV CHIP Enrollment



October 31st Enrollment 20,019

## Annualized Health Care Expenditures (Cost per Child)



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

	September 30, 2015	September 30, 2014	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$8,302,108	\$12,868,499	(\$4,566,391)	-35%
Due From Federal Government	\$3,255,492	\$3,643,143	(\$387,651)	-11%
Due From Other Funds	\$816,418	\$918,755	(\$102,337)	-11%
Accrued Interest Receivable	\$5,070	\$7,477	(\$2,406)	-32%
Fixed Assets, at Historical Cost	<u>\$82,046</u>	<u>\$93,386</u>	<u>(\$11,340)</u>	<u>-12%</u>
<b>Total Assets</b>	<b><u>\$12,461,134</u></b>	<b><u>\$17,531,259</u></b>	<b><u>(\$5,070,126)</u></b>	<b><u>-29%</u></b>
<b>Liabilities:</b>				
Accounts Payable	\$421,910	\$259,303	\$162,607	63%
Deferred Revenue	(\$522,566)	\$537,923	(\$1,060,490)	-197%
Unpaid Insurance Claims Liability	<u>\$3,650,000</u>	<u>\$4,280,000</u>	<u>(\$630,000)</u>	<u>-15%</u>
<b>Total Liabilities</b>	<b><u>\$3,549,344</u></b>	<b><u>\$5,077,226</u></b>	<b><u>(\$1,527,883)</u></b>	<b><u>-30%</u></b>
<b>Fund Equity</b>	<b><u>\$8,911,790</u></b>	<b><u>\$12,454,033</u></b>	<b><u>(\$3,542,243)</u></b>	<b><u>-28%</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$12,461,134</u></b>	<b><u>\$17,531,259</u></b>	<b><u>(\$5,070,126)</u></b>	<b><u>-29%</u></b>

## PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited

**West Virginia Children's Health Insurance Program**  
**Comparative Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Three Months Ending September 30, 2015 and September 30, 2014**  
**(Modified Accrual Basis)**

	September 30, 2015	September 30, 2014	Variance	
<b>Revenues</b>				
Federal Grants	8,569,349	10,624,647	(2,055,298)	-19%
State Appropriations	0	1,997,852	(1,997,852)	-100%
Premium Revenues	341,385	252,943	88,442	35%
Investment Income:				
Investment Earnings	<u>15,551</u>	<u>22,880</u>	<u>(7,329)</u>	<u>-32%</u>
<b>Total Revenues</b>	<b><u>8,926,285</u></b>	<b><u>12,898,323</u></b>	<b><u>(3,972,038)</u></b>	<b><u>-31%</u></b>
<b>Expenditures:</b>				
Claims:				
Outpatient Services	2,521,178	3,596,674	(1,075,496)	-30%
Physicians & Surgical	2,055,653	2,637,778	(582,125)	-22%
Prescribed Drugs	2,031,932	1,970,310	61,622	3%
Dental	1,348,166	1,913,180	(565,014)	-30%
Inpatient Hospital Services	978,733	958,235	20,498	2%
Outpatient Mental Health	230,855	383,403	(152,548)	-40%
Inpatient Mental Health	208,324	144,199	64,125	44%
Therapy	193,536	176,367	17,169	10%
Durable & Disposable Med. Equip.	165,035	320,684	(155,649)	-49%
Vision	161,686	261,727	(100,041)	-38%
Medical Transportation	93,250	96,747	(3,497)	-4%
Other Services	9,857	23,126	(13,269)	-57%
Less: Collections**	<u>(192,972)</u>	<u>(198,346)</u>	<u>5,375</u>	<u>-3%</u>
Total Claims	<u>9,805,233</u>	<u>12,284,084</u>	<u>(2,478,850)</u>	<u>-20%</u>
General and Admin Expenses:				
Salaries and Benefits	159,779	166,613	(6,834)	-4%
Program Administration	659,095	753,766	(94,671)	-13%
Eligibility	14,460	18,295	(3,835)	-21%
Outreach & Health Promotion	4,874	20,194	(15,320)	-76%
Current	<u>58,081</u>	<u>56,742</u>	<u>1,339</u>	<u>2%</u>
Total Administrative	<u>896,289</u>	<u>1,015,610</u>	<u>(119,321)</u>	<u>-12%</u>
<b>Total Expenditures</b>	<b><u>10,701,522</u></b>	<b><u>13,299,694</u></b>	<b><u>(2,598,171)</u></b>	<b><u>-20%</u></b>
<b>Excess of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(1,775,237)</b>	<b>(401,371)</b>	<b>(1,373,866)</b>	<b>342%</b>
Unrealized Gain(loss) On Investments*	(3,790)	(10,708)	6,918	-65%
<b>Fund Equity, Beginning</b>	<b><u>10,690,817</u></b>	<b><u>12,866,112</u></b>	<b><u>(2,175,295)</u></b>	<b><u>-17%</u></b>
<b>Fund Equity, Ending</b>	<b><u>8,911,790</u></b>	<b><u>12,454,033</u></b>	<b><u>(3,542,243)</u></b>	<b><u>-28%</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 Three Month Ended September 30, 2015

	Budgeted for	Year to Date	Year to Date	Year to Date	Monthly Budgeted Amt	Actual Amt	Actual Amt	Actual Amt
	Year	Budgeted Amt	Actual Amt	Variance*		Sep-15	Aug-15	Jul-15
Projected Cost	\$46,514,413	\$11,628,603	\$10,244,739	\$1,383,864	\$3,876,201	\$3,067,167	\$3,362,184	\$3,815,388
Premiums	1,854,664	463,666	\$341,243	(\$122,423)	154,555	112,258	110,601	\$118,384
Subrogation & Rebates	1,015,410	253,853	\$192,972	(60,881)	84,618	176,107	16,865	0
Net Benefit Cost	\$43,644,339	11,143,783	\$9,710,524	\$1,433,259	3,714,594	2,778,802	3,234,718	\$3,697,004
Salaries & Benefits	\$646,556	\$161,639	\$159,779	\$1,860	\$53,880	\$50,272	\$50,620	\$58,887
Program Administration	3,500,000	875,000	\$495,786	379,214	291,667	234,636	222,164	38,986
Eligibility	250,000	62,500	\$900	61,600	20,833	0	900	0
Outreach & Health Prom.	300,000	75,000	\$14,413	60,587	25,000	5,751	456	8,206
Current Expense	250,000	62,500	\$31,103	31,397	20,833	17,285	2,878	10,940
Total Admin Cost	\$4,946,556	\$1,236,639	\$701,981	\$534,658	\$412,213	\$307,944	\$277,018	\$117,019
Total Program Cost	\$48,590,895	\$12,380,422	\$10,412,505	\$1,967,917	\$4,126,807	\$3,086,746	\$3,511,736	\$3,814,023
Federal Share 79.95%	38,848,421	9,898,147	\$8,324,798	1,573,350	3,291,541	2,467,853	2,807,633	3,049,311
State Share 20.05%	9,742,474	2,482,275	\$2,087,707	394,567	835,266	618,893	704,103	764,712
Total Program Cost	** \$48,590,895	\$12,380,422	\$10,412,505	\$1,967,917	\$4,126,807	\$3,086,746	\$3,511,736	\$3,814,023

\* Positive percentages indicate favorable variances  
 \*\* Budgeted Year Based on CCRC Actuary 6/30/2015 Report.

Unaudited - Cash Basis For Management Purposes Only - Unaudited

Memo for Calculations Above:

Notes:

- Total budgeted for Year Program costs are CCRC Actuary's Base Line Scenario dated 6/30/15 Final worksheet Net Paid Program Costs.
- Federal Share for FFY 2016 is 100.00%. Federal Share for FFY 2015 (10/1/14 - 9/30/15) is set at 79.95%.

# WVCHIP Enrollment Report

ATTACHMENT 1

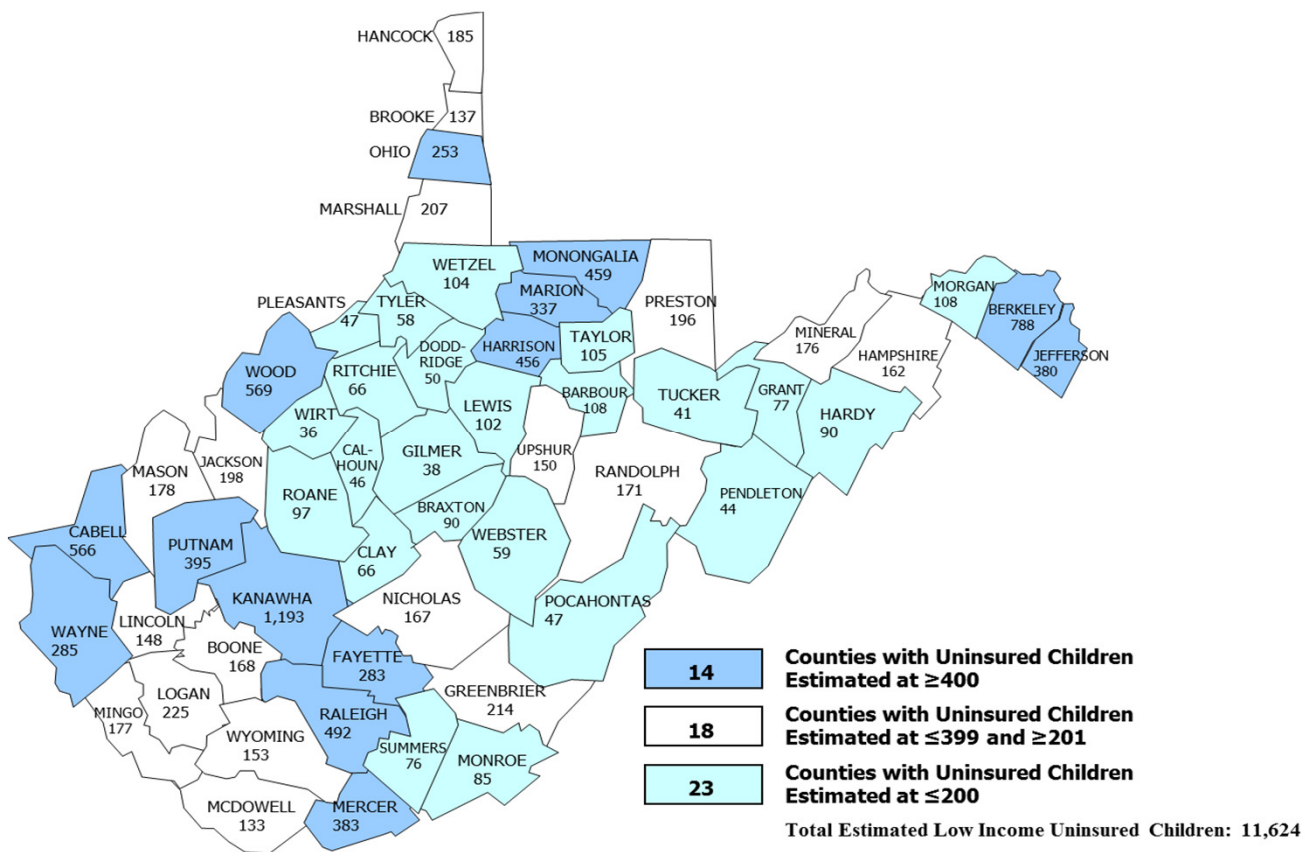
October 2015

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Oct-15	Enrollment Oct-15	CHIP/Medicaid Enrollment	% of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	226	1,829	2,055	57.1%	108	33
Berkeley	26,251	1,368	11,430	12,798	48.8%	788	2
Boone	5,615	223	3,252	3,475	61.9%	168	25
Braxton	3,006	184	1,673	1,857	61.8%	90	40
Brooke	4,573	186	1,698	1,884	41.2%	137	31
Cabell	18,879	890	9,593	10,483	55.5%	566	4
Calhoun	1,518	103	837	940	61.9%	46	51
Clay	2,215	135	1,422	1,557	70.3%	66	44
Doddridge	1,673	81	768	849	50.7%	50	48
Fayette	9,438	714	5,503	6,217	65.9%	283	13
Gilmer	1,260	60	580	640	50.8%	38	54
Grant	2,555	105	1,090	1,195	46.8%	77	42
Greenbrier	7,131	519	3,660	4,179	58.6%	214	16
Hampshire	5,392	200	2,507	2,707	50.2%	162	27
Hancock	6,166	312	2,713	3,025	49.1%	185	20
Hardy	3,015	170	1,601	1,771	58.7%	90	39
Harrison	15,202	842	6,480	7,322	48.2%	456	7
Jackson	6,602	333	3,117	3,450	52.3%	198	18
Jefferson	12,679	523	3,991	4,514	35.6%	380	10
Kanawha	39,771	1,844	19,768	21,612	54.3%	1,193	1
Lewis	3,389	201	1,895	2,096	61.8%	102	37
Lincoln	4,930	280	3,138	3,418	69.3%	148	30
Logan	7,496	380	4,662	5,042	67.3%	225	15
Marion	11,227	527	5,230	5,757	51.3%	337	11
Marshall	6,886	271	2,996	3,267	47.4%	207	17
Mason	5,929	224	2,912	3,136	52.9%	178	21
McDowell	4,423	176	3,370	3,546	80.2%	133	32
Mercer	12,764	783	8,090	8,873	69.5%	383	9
Mineral	5,868	214	2,395	2,609	44.5%	176	23
Mingo	5,905	219	3,981	4,200	71.1%	177	22
Monongalia	15,294	724	5,397	6,121	40.0%	459	6
Monroe	2,835	207	1,253	1,460	51.5%	85	41
Morgan	3,596	211	1,608	1,819	50.6%	108	34
Nicholas	5,561	325	2,971	3,296	59.3%	167	26
Ohio	8,444	403	3,517	3,920	46.4%	253	14
Pendleton	1,462	89	626	715	48.9%	44	52
Pleasants	1,551	94	647	741	47.8%	47	50
Pocahontas	1,561	124	842	966	61.9%	47	49
Preston	6,536	384	3,056	3,440	52.6%	196	19
Putnam	13,150	555	4,369	4,924	37.4%	395	8
Raleigh	16,403	1,022	9,225	10,247	62.5%	492	5
Randolph	5,705	426	2,957	3,383	59.3%	171	24
Ritchie	2,205	108	1,029	1,137	51.6%	66	45
Roane	3,239	273	1,827	2,100	64.8%	97	38
Summers	2,521	144	1,383	1,527	60.6%	76	43
Taylor	3,514	207	1,530	1,737	49.4%	105	35
Tucker	1,371	93	561	654	47.7%	41	53
Tyler	1,924	106	789	895	46.5%	58	47

# WVCHIP Enrollment Report

October 2015

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Oct-15	Total Medicaid Enrollment Oct-15	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	291	2,808	3,099	62.0%	150	29
Wayne	9,516	368	4,871	5,239	55.1%	285	12
Webster	1,977	129	1,299	1,428	72.2%	59	46
Wetzel	3,466	165	1,780	1,945	56.1%	104	36
Wirt	1,201	66	740	806	67.1%	36	55
Wood	18,956	877	9,423	10,300	54.3%	569	3
Wyoming	5,116	335	2,929	3,264	63.8%	153	28
<b>Totals</b>	<b>387,459</b>	<b>20,019</b>	<b>189,618</b>	<b>209,637</b>	<b>54.1%</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.