

Joint Committee on
Government and Finance
Report

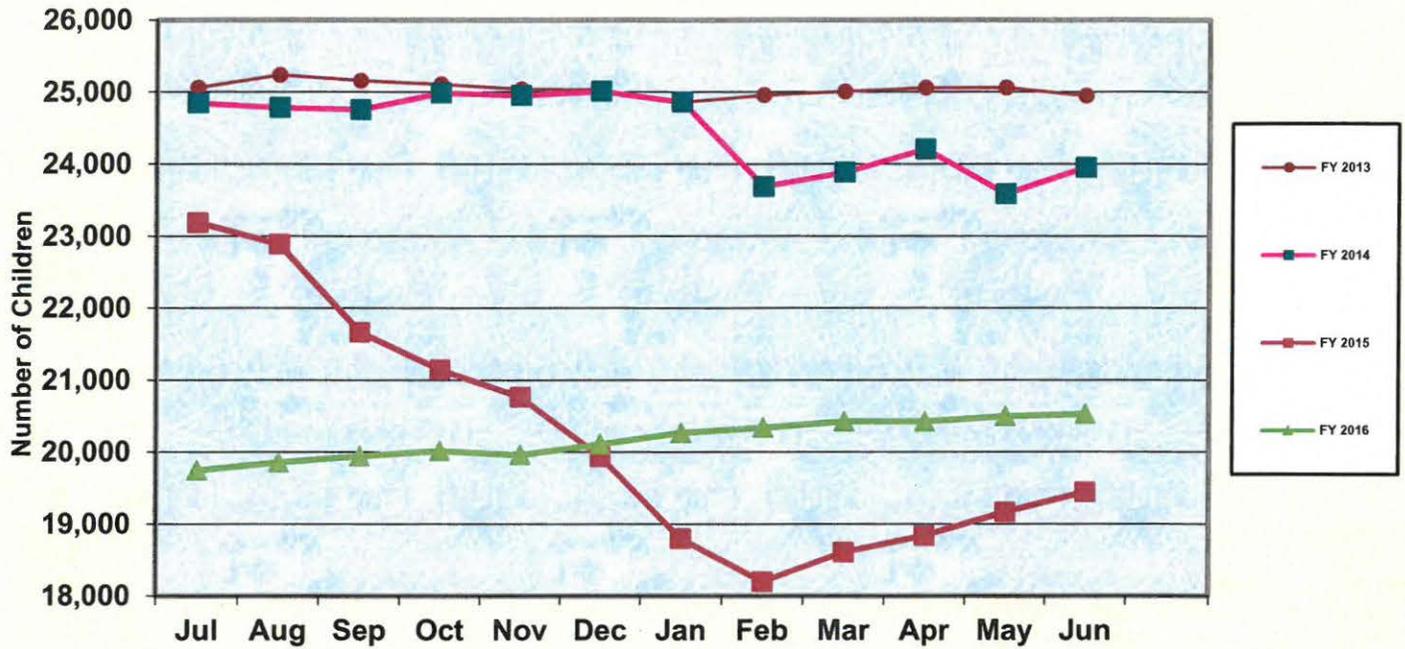
AUGUST 2016

Department of Health and Human Resources

State Children's Health Insurance Program
UPDATE

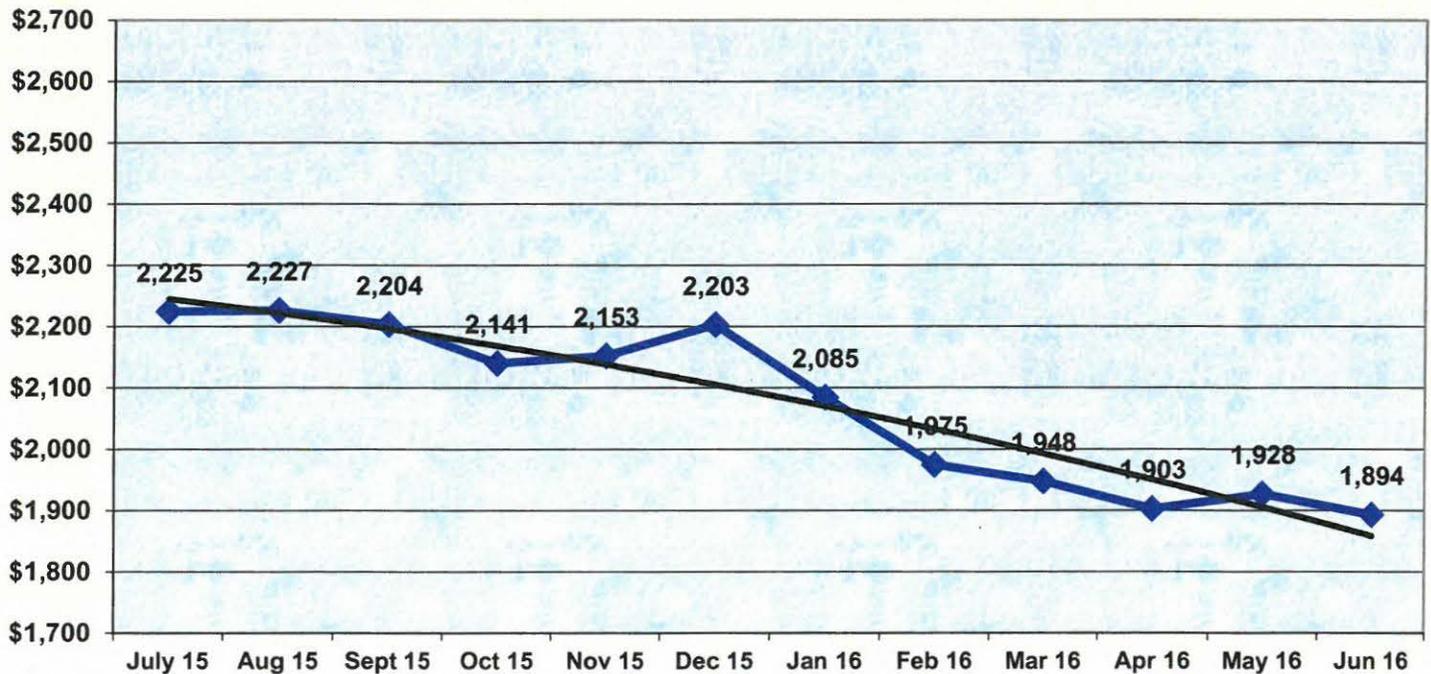


WV CHIP Enrollment



June 30th Enrollment 20,531

Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program
Comparative Balance Sheet**

**June 30, 2016 and 2015
(Accrual Basis)**

	June 30, 2016	June 30, 2015	Variance	
Assets:				
Cash & Cash Equivalents	\$6,546,839	\$9,953,901	(\$3,407,062)	-34%
Due From Federal Government	\$12,321,254	\$3,144,682	\$9,176,572	292%
Due From Other Funds	\$0	\$740,039	(\$740,039)	-100%
Accrued Interest Receivable	\$6,236	\$7,491	(\$1,255)	-17%
Fixed Assets, at Historical Cost	<u>\$82,046</u>	<u>\$82,046</u>	<u>\$0</u>	<u>0%</u>
 Total Assets	 <u>\$18,956,375</u>	 <u>\$13,928,159</u>	 <u>\$5,028,216</u>	 <u>36%</u>
Liabilities:				
Accounts Payable	\$1,238,344	\$227,602	\$1,010,742	444%
Unpaid Insurance Claims Liability	<u>\$9,450,000</u>	<u>\$3,428,717</u>	<u>\$6,021,283</u>	<u>176%</u>
 Total Liabilities	 <u>\$10,688,344</u>	 <u>\$3,656,319</u>	 <u>\$7,032,025</u>	 <u>192%</u>
 Fund Equity	 <u>\$8,268,031</u>	 <u>\$10,271,840</u>	 <u>(\$2,003,809)</u>	 <u>-20%</u>
 Total Liabilities and Fund Equity	 <u>\$18,956,375</u>	 <u>\$13,928,159</u>	 <u>\$5,028,216</u>	 <u>36%</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 Twelve Months Ending June 30, 2016 and June 30, 2015
(Modified Accrual Basis)

	June 30, 2016	June 30, 2015	Variance	
Revenues				
Federal Grants	\$44,164,727	\$37,938,660	\$6,226,067	16%
State Appropriations	\$0	\$6,093,437	(\$6,093,437)	-100%
Premium Revenues	\$1,360,586	\$1,209,744	\$150,842	12%
Investment Income:				
Investment Earnings	<u>\$65,271</u>	<u>\$75,140</u>	<u>(\$9,869)</u>	<u>-13%</u>
Total Revenues	<u>\$45,590,584</u>	<u>\$45,316,981</u>	<u>\$273,603</u>	<u>1%</u>
Expenditures:				
Claims:				
Outpatient Services	\$10,297,894	\$12,319,675	(\$2,021,781)	-16%
Physicians & Surgical	\$10,322,869	\$9,050,279	\$1,272,590	14%
Prescribed Drugs	\$8,913,432	\$8,453,297	\$460,135	5%
Dental	\$5,415,059	\$6,088,365	(\$673,306)	-11%
Inpatient Hospital Services	\$3,770,040	\$3,034,938	\$735,102	24%
Outpatient Mental Health	\$844,630	\$1,265,905	(\$421,275)	-33%
Durable & Disposable Med. Equip.	\$820,628	\$987,524	(\$166,896)	-17%
Inpatient Mental Health	\$541,469	\$840,634	(\$299,165)	-36%
Vision	\$694,743	\$668,068	\$26,675	4%
Therapy	\$1,029,313	\$613,821	\$415,492	68%
Medical Transportation	\$422,902	\$354,895	\$68,007	19%
Other Services	\$461,018	\$87,660	\$373,358	426%
Less: Collections**	-\$1,222,807	-\$976,356	(\$246,451)	25%
Total Claims	<u>\$42,311,190</u>	<u>\$42,788,705</u>	<u>(\$477,515)</u>	<u>-1%</u>
General and Admin Expenses:				
Salaries and Benefits	\$570,269	\$609,865	(\$39,596)	-6%
Program Administration	\$3,177,851	\$3,347,357	(\$169,506)	-5%
Eligibility	\$363,476	\$72,020	\$291,456	405%
Outreach & Health Promotion	\$12,898	\$474,758	(\$461,860)	-97%
Current	<u>\$165,965</u>	<u>\$207,078</u>	<u>(\$41,113)</u>	<u>-20%</u>
Total Administrative	<u>\$4,290,459</u>	<u>\$4,711,078</u>	<u>(\$420,619)</u>	<u>-9%</u>
Total Expenditures	<u>\$46,601,649</u>	<u>\$47,499,783</u>	<u>(\$898,134)</u>	<u>-2%</u>
Excess of Revenues				
Over (Under) Expenditures	-\$1,011,065	-\$2,182,802	\$1,171,737	-54%
Unrealized Gain(loss) On Investments*	\$20,261	-\$8,629	\$28,890	-335%
Fund Equity, Beginning	<u>\$10,674,682</u>	<u>\$12,866,113</u>	<u>(\$2,191,431)</u>	<u>-17%</u>
Adjustments to Fund Equity	-\$1,415,847	-\$402,842	(\$1,013,005)	0%
Fund Equity, Ending	<u>\$8,268,031</u>	<u>\$10,271,840</u>	<u>(\$2,003,809)</u>	<u>-20%</u>

** Collections are primarily drug rebates and subrogation

PRELIMINARY FINANCIAL STATEMENTS

**West Virginia Children's Health Insurance Program
WVFIMS Fund 5071
For the Month June 30, 2016
(Accrual Basis)**

Investment Account

Funds Invested	\$6,360,354
Interest Earned	<u>6,236</u>
Total	<u>\$6,366,590</u>

Unaudited - For Management Purposes Only - Unaudited

**West Virginia Children's Health Insurance Program
Budget to Actual Statement
State Fiscal Year 2016
For the Twelve Months Ended June 30, 2016**

	Budgeted for Year	Year to Date Budgeted Amt	Year to Date Actual Amt	Year to Date Variance*		Monthly Budgeted Amt	Actual Amt Jun-16	Actual Amt May-16	Actual Amt Apr-16
Projected Cost	\$46,514,413	\$46,514,413	\$39,495,908	\$7,018,505	15%	\$3,876,201	\$3,331,767	\$3,052,427	\$3,599,185
Premiums	\$1,854,664	\$1,854,664	\$1,366,018	(\$488,646)	-26%	\$154,555	\$98,585	\$108,553	\$116,250
Subrogation & Rebates	<u>\$1,015,410</u>	<u>\$1,015,410</u>	<u>\$1,158,986</u>	<u>\$143,576</u>	<u>14%</u>	<u>\$84,618</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Net Benefit Cost	\$43,644,339	\$43,644,339	\$36,970,904	\$6,673,435	15%	\$3,714,594	\$3,233,182	\$2,943,874	\$3,482,935
Salaries & Benefits	\$646,556	\$646,556	\$570,269	\$76,287	12%	\$53,880	\$43,709	\$43,566	\$42,532
Program Administration	\$3,500,000	\$3,500,000	\$2,469,839	\$1,030,161	29%	\$291,667	\$312,147	\$81,399	\$56,195
Eligibility	\$250,000	\$250,000	\$53,026	\$196,974	79%	\$20,833	\$17,505	\$0	\$6,101
Outreach & Health Prom.	\$300,000	\$300,000	\$22,437	\$277,563	93%	\$25,000	\$0	\$0	\$300
Current Expense	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$164,147</u>	<u>\$85,853</u>	<u>34%</u>	<u>\$20,833</u>	<u>\$26,734</u>	<u>\$2,798</u>	<u>\$12,166</u>
Total Admin Cost	\$4,946,556	\$4,946,556	\$3,279,718	\$1,666,838	34%	\$412,213	\$400,096	\$127,764	\$117,294
Total Program Cost	<u>\$48,590,895</u>	<u>\$48,590,895</u>	<u>\$40,250,622</u>	<u>\$8,340,273</u>	<u>17%</u>	<u>\$4,126,807</u>	<u>\$3,633,278</u>	<u>\$3,071,638</u>	<u>\$3,600,229</u>
Federal Share 100.00%	\$46,155,276	\$46,155,276	\$38,163,858	\$7,991,419	17%	\$3,291,541	\$3,633,278	\$3,071,638	\$3,600,229
State Share 0.00%	<u>\$2,435,619</u>	<u>\$2,435,619</u>	<u>\$2,086,764</u>	<u>\$348,855</u>	<u>14%</u>	<u>\$835,266</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Program Cost **	<u>\$48,590,895</u>	<u>\$48,590,895</u>	<u>\$40,250,622</u>	<u>\$8,340,273</u>	<u>17%</u>	<u>\$4,126,807</u>	<u>\$3,633,278</u>	<u>\$3,071,638</u>	<u>\$3,600,229</u>

* Positive percentages indicate favorable variances

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

Unaudited - Cash Basis For Management Purposes Only - Unaudited

WVCHIP Enrollment Report

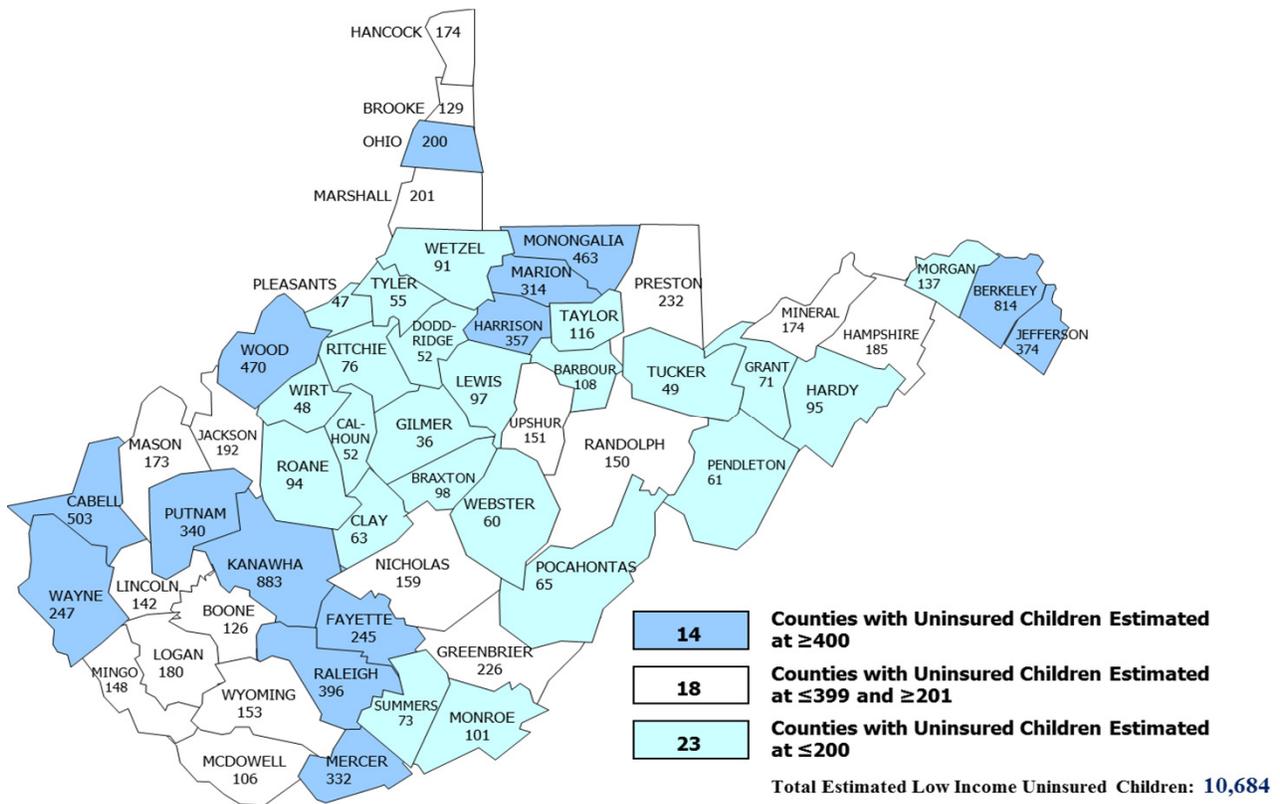
July 2016

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Jul-16	Enrollment Jul-16	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	238	1,711	1,949	54.1%	108	33
Berkeley	26,251	1,420	11,662	13,082	49.8%	788	2
Boone	5,615	255	3,428	3,683	65.6%	168	25
Braxton	3,006	160	1,717	1,877	62.4%	90	40
Brooke	4,573	232	1,700	1,932	42.2%	137	31
Cabell	18,879	1,005	9,538	10,543	55.8%	566	4
Calhoun	1,518	79	855	934	61.5%	46	51
Clay	2,215	146	1,449	1,595	72.0%	66	44
Doddridge	1,673	82	771	853	51.0%	50	48
Fayette	9,438	695	5,441	6,136	65.0%	283	13
Gilmer	1,260	50	623	673	53.4%	38	54
Grant	2,555	108	1,113	1,221	47.8%	77	42
Greenbrier	7,131	564	3,682	4,246	59.5%	214	16
Hampshire	5,392	227	2,509	2,736	50.7%	162	27
Hancock	6,166	318	2,806	3,124	50.7%	185	20
Hardy	3,015	154	1,639	1,793	59.5%	90	39
Harrison	15,202	853	6,620	7,473	49.2%	456	7
Jackson	6,602	387	3,150	3,537	53.6%	198	18
Jefferson	12,679	544	3,890	4,434	35.0%	380	10
Kanawha	39,771	1,940	19,914	21,854	54.9%	1,193	1
Lewis	3,389	223	1,961	2,184	64.4%	102	37
Lincoln	4,930	262	3,269	3,531	71.6%	148	30
Logan	7,496	387	4,717	5,104	68.1%	225	15
Marion	11,227	584	5,333	5,917	52.7%	337	11
Marshall	6,886	261	3,119	3,380	49.1%	207	17
Mason	5,929	247	2,960	3,207	54.1%	178	21
McDowell	4,423	210	3,376	3,586	81.1%	133	32
Mercer	12,764	845	8,122	8,967	70.3%	383	9
Mineral	5,868	238	2,412	2,650	45.2%	176	23
Mingo	5,905	216	4,087	4,303	72.9%	177	22
Monongalia	15,294	795	5,431	6,226	40.7%	459	6
Monroe	2,835	235	1,206	1,441	50.8%	85	41
Morgan	3,596	225	1,568	1,793	49.9%	108	34
Nicholas	5,561	310	3,073	3,383	60.8%	167	26
Ohio	8,444	424	3,588	4,012	47.5%	253	14
Pendleton	1,462	71	642	713	48.8%	44	52
Pleasants	1,551	77	646	723	46.6%	47	50
Pocahontas	1,561	133	877	1,010	64.7%	47	49
Preston	6,536	394	3,190	3,584	54.8%	196	19
Putnam	13,150	582	4,478	5,060	38.5%	395	8
Raleigh	16,403	1,018	9,645	10,663	65.0%	492	5
Randolph	5,705	460	2,933	3,393	59.5%	171	24
Ritchie	2,205	112	1,104	1,216	55.2%	66	45
Roane	3,239	278	1,879	2,157	66.6%	97	38
Summers	2,521	149	1,420	1,569	62.2%	76	43
Taylor	3,514	185	1,608	1,793	51.0%	105	35
Tucker	1,371	99	592	691	50.4%	41	53
Tyler	1,924	98	868	966	50.2%	58	47

WVCHIP Enrollment Report

July 2016

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Jul-16	Total Medicaid Enrollment Jul-16	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	309	2,895	3,204	64.1%	150	29
Wayne	9,516	364	4,942	5,306	55.8%	285	12
Webster	1,977	112	1,336	1,448	73.2%	59	46
Wetzel	3,466	179	1,847	2,026	58.5%	104	36
Wirt	1,201	63	778	841	70.1%	36	55
Wood	18,956	897	9,565	10,462	55.2%	569	3
Wyoming	5,116	301	3,124	3,425	66.9%	153	28
Totals	387,459	20,800	192,809	213,609	55.1%	11,624	



The above map shows the most recent 2013 county level data provided by the U.S. Census Bureau Small Area Health Insurance Estimates (SAHIE) for children under 19 years. While the statewide average for children under 19 is now about 3%, the SAHIE data reflects more accurately the variation from county to county depending on the availability of employer sponsored insurance and should be a more accurate way to target outreach than in previous years.