

Joint Committee on
Government and Finance
Report

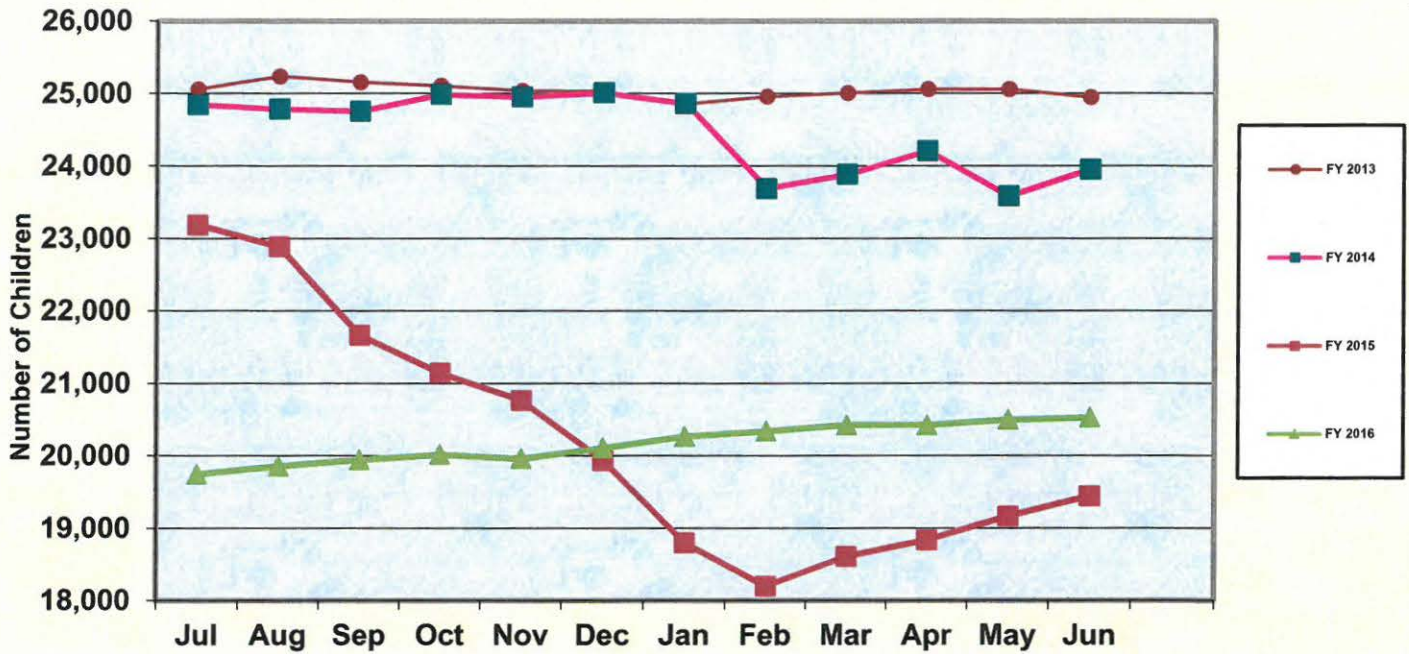
DECEMBER 2016

Department of Health and Human Resources

State Children's Health Insurance Program
UPDATE

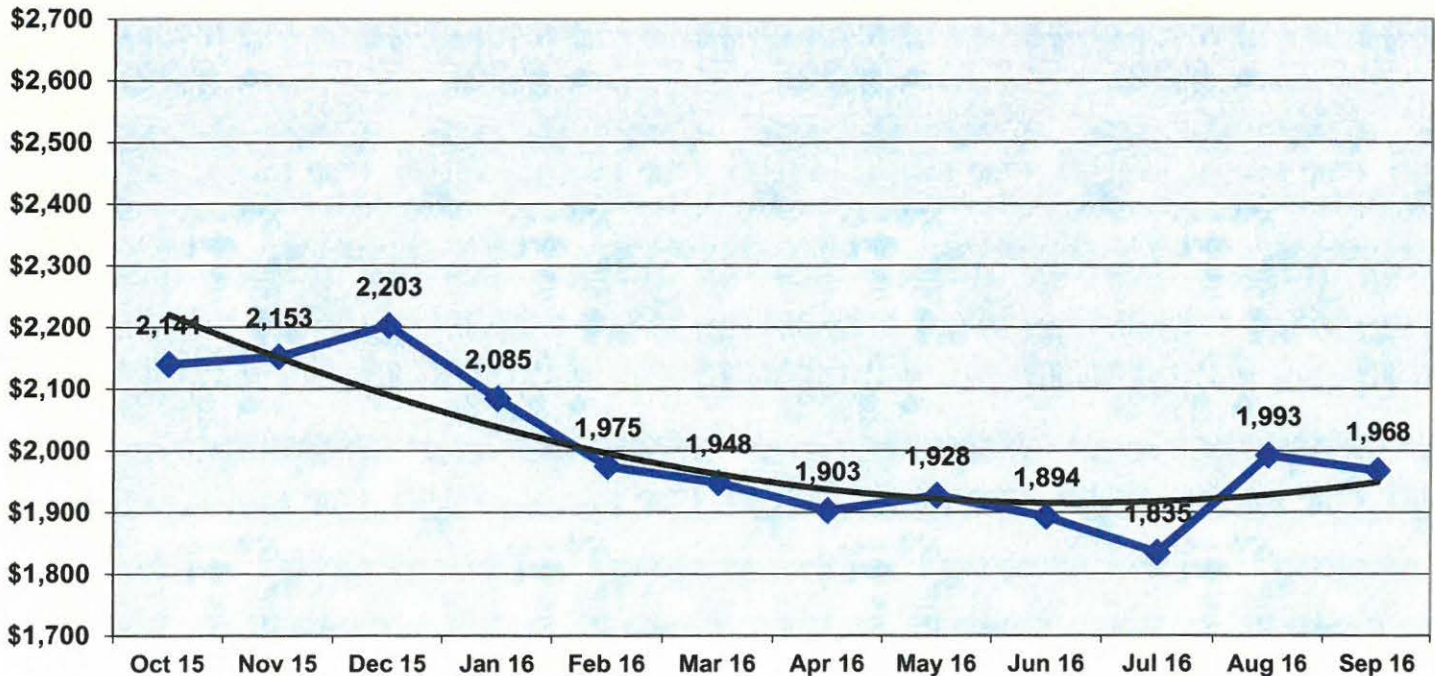


WV CHIP Enrollment



September 30th Enrollment 20,722

Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program
Comparative Balance Sheet
September 2016 and 2015
(Accrual Basis)**

	September 30, 2016	September 30, 2015	Variance	
Assets:				
Cash & Cash Equivalents	\$6,764,454	\$8,302,108	(\$1,537,654)	-19%
Due From Federal Government	\$11,621,866	\$3,255,492	\$8,366,374	257%
Due From Other Funds	\$1,144,540	\$816,418	\$328,122	40%
Accrued Interest Receivable	\$6,625	\$5,070	\$1,555	31%
Fixed Assets, at Historical Cost	<u>\$82,046</u>	<u>\$82,046</u>	<u>\$0</u>	<u>0%</u>
Total Assets	<u>\$19,619,531</u>	<u>\$12,461,134</u>	<u>\$7,158,397</u>	<u>57%</u>
Liabilities:				
Accounts Payable	\$1,111,500	\$421,910	\$689,590	163%
Unpaid Insurance Claims Liability	<u>\$10,240,000</u>	<u>\$3,650,000</u>	<u>\$6,590,000</u>	<u>181%</u>
Total Liabilities	<u>\$11,351,500</u>	<u>\$4,071,910</u>	<u>\$7,279,590</u>	<u>179%</u>
Fund Equity	<u>\$8,268,031</u>	<u>\$8,389,224</u>	(<u>\$121,193</u>)	<u>-1%</u>
Total Liabilities and Fund Equity	<u>\$19,619,531</u>	<u>\$12,461,134</u>	<u>\$7,158,397</u>	<u>57%</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 three months ending September 30, 2016 and September 30, 2015
(Modified Accrual Basis)

	September 30, 2016	September 30, 2015	Variance	
Revenues				
Federal Grants	20,470,748	8,569,349	11,901,399	139%
State Appropriations	0	0	0	0%
Premium Revenues	329,448	341,385	(11,937)	-3%
Investment Income:				
Investment Earnings	<u>19,782</u>	<u>15,551</u>	<u>4,231</u>	<u>27%</u>
Total Revenues	<u>20,819,978</u>	<u>8,926,285</u>	<u>11,893,693</u>	<u>133%</u>
Expenditures:				
Claims:				
Outpatient Services	1,267,301	2,521,178	(1,253,877)	-50%
Physicians & Surgical	3,242,117	2,055,653	1,186,464	58%
Prescribed Drugs	1,921,100	2,031,932	(110,832)	-5%
Dental	1,751,623	1,348,166	403,457	30%
Inpatient Hospital Services	623,610	978,733	(355,123)	-36%
Outpatient Mental Health	4,526	230,855	(226,329)	-98%
Durable & Disposable Med. Equip.	142,409	208,324	(65,915)	-32%
Therapy	722,787	193,536	529,251	273%
Inpatient Mental Health	219,245	165,035	54,210	33%
Vision	196,803	161,686	35,117	22%
Medical Transportation	18,543	93,250	(74,707)	-80%
Other Services	570,816	9,857	560,959	5691%
Less: Collections**	<u>(269,655)</u>	<u>(192,972)</u>	<u>(76,683)</u>	<u>40%</u>
Total Claims	<u>10,411,225</u>	<u>9,805,233</u>	<u>605,992</u>	<u>6%</u>
General and Admin Expenses:				
Salaries and Benefits	141,877	159,779	(17,902)	-11%
Program Administration	747,198	659,095	88,103	13%
Eligibility	0	14,460	(14,460)	-100%
Outreach & Health Promotion	17,591	4,874	12,717	261%
Current	<u>25,702</u>	<u>58,081</u>	<u>(32,379)</u>	<u>-56%</u>
Total Administrative	<u>932,368</u>	<u>896,289</u>	<u>36,079</u>	<u>4%</u>
Total Expenditures	<u>11,343,593</u>	<u>10,701,522</u>	<u>642,071</u>	<u>6%</u>
Excess of Revenues				
Over (Under) Expenditures	9,476,384	(1,775,237)	11,251,621	-634%
Unrealized Gain(loss) On Investments*	(7,952)	(3,790)	(4,162)	110%
Fund Equity, Beginning	<u>8,268,031</u>	<u>10,690,817</u>	<u>(2,422,786)</u>	<u>-23%</u>
Fund Equity, Ending	<u>17,736,464</u>	<u>8,911,790</u>	<u>8,824,674</u>	<u>99%</u>

* 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
WVFIMS Fund 5071
For the Month September 30, 2016
(Accrual Basis)

Investment Account

Funds Invested	\$6,379,470
Interest Earned	<u>6,616</u>
Total	<u>\$6,386,086</u>

Unaudited - For Management Purposes Only - Unaudited

**West Virginia Children's Health Insurance Program
Budget to Actual Statement
State Fiscal Year 2017
For the Three Months Ended September 30, 2016**

	<u>Budgeted for Year</u>	<u>Year to Date Budgeted Amt</u>	<u>Year to Date Actual Amt</u>	<u>Year to Date Variance*</u>		<u>Monthly Budgeted Amt</u>	<u>Actual Amt Sep-16</u>	<u>Actual Amt Aug-16</u>	<u>Actual Amt Jul-16</u>
Projected Cost	\$46,142,615	\$11,535,654	\$10,813,022	\$722,632	6%	\$3,845,218	\$4,407,698	\$4,214,030	\$2,191,293
Premiums	2,196,180	\$549,045	\$329,448	(\$219,597)	-40%	183,015	112,572	122,003	\$94,873
Subrogation & Rebates	<u>1,282,512</u>	<u>\$320,628</u>	<u>\$111,701</u>	<u>(208,927)</u>	<u>-65%</u>	<u>106,876</u>	<u>0</u>	<u>111,701</u>	<u>0</u>
Net Benefit Cost	\$42,663,923	\$10,665,981	\$10,371,872	\$294,108	3%	3,653,297	4,295,126	3,980,326	\$2,096,420
Salaries & Benefits	\$702,625	\$175,656	\$141,877	\$33,779	19%	\$58,552	\$47,373	\$43,300	\$51,204
Program Administration	\$1,993,918	\$498,480	\$747,198	(248,719)	-50%	166,160	\$368,142	\$335,933	\$43,123
Eligibility	\$326,676	\$81,669	\$0	81,669	100%	27,223	\$0	\$0	\$0
Outreach & Health Prom.	\$392,012	\$98,003	\$17,591	80,412	82%	32,668	\$8,728	\$7,863	\$1,000
Current Expense	<u>\$326,676</u>	<u>\$81,669</u>	<u>\$25,702</u>	<u>55,967</u>	<u>69%</u>	<u>27,223</u>	<u>\$21,372</u>	<u>\$2,350</u>	<u>\$1,980</u>
Total Admin Cost	\$3,741,907	\$935,477	\$932,368	\$3,109	0%	\$311,826	\$445,615	\$389,446	\$97,308
Total Program Cost	<u>\$46,405,830</u>	<u>\$11,601,458</u>	<u>\$11,304,240</u>	<u>\$297,217</u>	<u>3%</u>	<u>\$3,965,122</u>	<u>\$4,740,740</u>	<u>\$4,369,772</u>	<u>\$2,193,728</u>
Federal Share 100%	46,405,830	11,601,458	\$11,304,240	297,217	3%	\$3,965,122	4,740,740	4,369,772	2,193,728
State Share 0%	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>0</u>	<u>0%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Program Cost **	<u>\$46,405,830</u>	<u>\$11,601,458</u>	<u>\$11,304,240</u>	<u>\$297,217</u>	<u>3%</u>	<u>\$3,965,122</u>	<u>\$4,740,740</u>	<u>\$4,369,772</u>	<u>\$2,193,728</u>

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRC Actuary 6/30/2016 Report.

Unaudited - Cash Basis For Management Purposes Only - Unaudited

Memo for Calculations Above:

Notes: 100%

1/. Total budgeted for Year Program costs are CCRC Actuary's Base Line Scenerio dated 6/30/16 Final worksheet
Net Paid Program Costs.

2/. Federal Share for FFY 2016 is 100.00%.

WVCHIP Enrollment Report

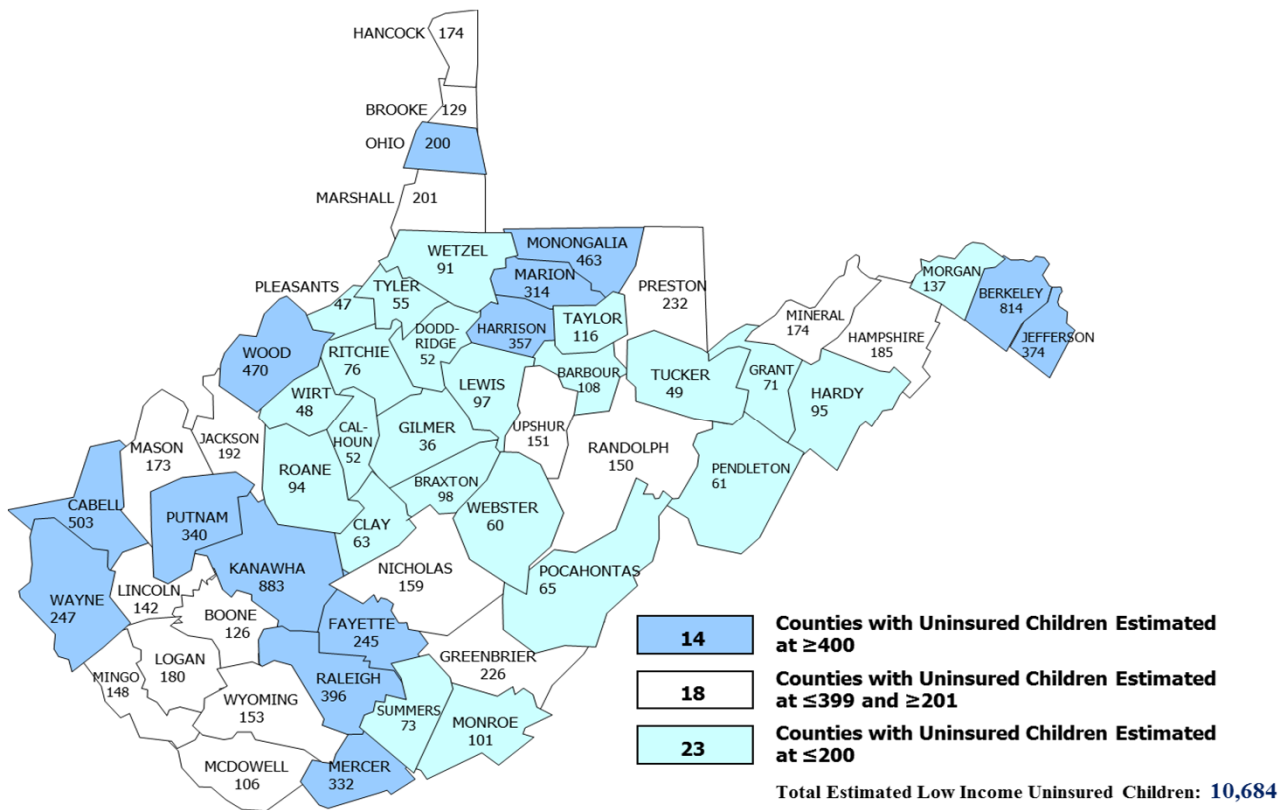
October 2016

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2010	2010
	2010 Est. (0-18 Yrs)	Enrollment Oct-16	Enrollment Oct-16	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,600	233	1,716	1,949	54.1%	108	33
Berkeley	26,251	1,453	11,741	13,194	50.3%	788	2
Boone	5,615	245	3,392	3,637	64.8%	168	25
Braxton	3,006	154	1,750	1,904	63.3%	90	40
Brooke	4,573	172	1,644	1,816	39.7%	137	31
Cabell	18,879	999	9,554	10,553	55.9%	566	4
Calhoun	1,518	74	889	963	63.4%	46	51
Clay	2,215	136	1,454	1,590	71.8%	66	44
Doddridge	1,673	79	783	862	51.5%	50	48
Fayette	9,438	705	5,439	6,144	65.1%	283	13
Gilmer	1,260	55	620	675	53.6%	38	54
Grant	2,555	102	1,097	1,199	46.9%	77	42
Greenbrier	7,131	592	3,671	4,263	59.8%	214	16
Hampshire	5,392	230	2,485	2,715	50.4%	162	27
Hancock	6,166	358	2,827	3,185	51.7%	185	20
Hardy	3,015	165	1,657	1,822	60.4%	90	39
Harrison	15,202	816	6,796	7,612	50.1%	456	7
Jackson	6,602	364	3,140	3,504	53.1%	198	18
Jefferson	12,679	570	3,909	4,479	35.3%	380	10
Kanawha	39,771	1,991	19,998	21,989	55.3%	1,193	1
Lewis	3,389	231	1,997	2,228	65.7%	102	37
Lincoln	4,930	252	3,285	3,537	71.7%	148	30
Logan	7,496	381	4,732	5,113	68.2%	225	15
Marion	11,227	598	5,455	6,053	53.9%	337	11
Marshall	6,886	276	3,120	3,396	49.3%	207	17
Mason	5,929	252	2,967	3,219	54.3%	178	21
McDowell	4,423	212	3,384	3,596	81.3%	133	32
Mercer	12,764	826	8,147	8,973	70.3%	383	9
Mineral	5,868	243	2,486	2,729	46.5%	176	23
Mingo	5,905	241	4,086	4,327	73.3%	177	22
Monongalia	15,294	798	5,488	6,286	41.1%	459	6
Monroe	2,835	232	1,226	1,458	51.4%	85	41
Morgan	3,596	227	1,556	1,783	49.6%	108	34
Nicholas	5,561	316	3,104	3,420	61.5%	167	26
Ohio	8,444	419	3,620	4,039	47.8%	253	14
Pendleton	1,462	63	660	723	49.5%	44	52
Pleasants	1,551	84	652	736	47.4%	47	50
Pocahontas	1,561	128	851	979	62.7%	47	49
Preston	6,536	391	3,262	3,653	55.9%	196	19
Putnam	13,150	612	4,415	5,027	38.2%	395	8
Raleigh	16,403	993	9,693	10,686	65.1%	492	5
Randolph	5,705	456	2,936	3,392	59.5%	171	24
Ritchie	2,205	111	1,101	1,212	55.0%	66	45
Roane	3,239	247	1,871	2,118	65.4%	97	38
Summers	2,521	145	1,438	1,583	62.8%	76	43
Taylor	3,514	199	1,654	1,853	52.7%	105	35
Tucker	1,371	99	603	702	51.2%	41	53
Tyler	1,924	99	861	960	49.9%	58	47

WVCHIP Enrollment Report

October 2016

County	County Pop. 2010 Est. (0-18 Yrs)	Total CHIP Enrollment Oct-16	Total Medicaid Enrollment Oct-16	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2010 Est. Uninsured 3%	2010 # Children Uninsured Ranking*
Upshur	4,996	295	2,937	3,232	64.7%	150	29
Wayne	9,516	353	4,962	5,315	55.9%	285	12
Webster	1,977	116	1,375	1,491	75.4%	59	46
Wetzel	3,466	172	1,872	2,044	59.0%	104	36
Wirt	1,201	67	752	819	68.2%	36	55
Wood	18,956	946	9,539	10,485	55.3%	569	3
Wyoming	5,116	288	3,129	3,417	66.8%	153	28
Totals	387,459	20,861	193,778	214,639	55.4%	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.