

Joint Committee on
Government and Finance
Report

SEPTEMBER 2018

Department of Health and Human Resources

State Children's Health Insurance Program
UPDATE



West Virginia Children's Health Insurance Program
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
For the Twelve Months Ending June 30, 2018 and June 30, 2017
(Modified Accrual Basis)

	June 30, 2018	June 30, 2017	Variance	
Beginning Operating Fund Balance	6,046,042	6,546,839	(500,798)	-8%
Revenues				
Federal Grants	48,467,254	46,582,253	1,885,001	4%
State Appropriations	0	0	0	
Premium Revenues	1,487,065	1,395,272	91,793	7%
Investment Income:				
Investment Earnings	<u>67,277</u>	<u>90,918</u>	<u>(23,641)</u>	-26%
Total Revenues	<u>50,021,596</u>	<u>48,068,443</u>	<u>1,953,154</u>	4%
Expenditures:				
Claims:				
Physicians & Surgical	13,020,275	12,142,053	878,222	7%
Prescribed Drugs	9,139,437	9,251,732	(112,295)	-1%
Outpatient Services	8,284,941	7,059,652	1,225,289	17%
Dental	6,782,829	7,189,315	(406,486)	-6%
Inpatient Hospital Services	4,164,367	4,469,551	(305,184)	-7%
Other Services	2,316,051	1,641,363	674,688	41%
Therapy	2,016,378	1,548,733	467,645	30%
Inpatient Mental Health	801,204	687,623	113,581	17%
Vision	686,215	630,907	55,308	9%
Durable & Disposable Med. Equip.	411,725	455,354	(43,629)	-10%
Medical Transportation	422,479	299,783	122,696	41%
Outpatient Mental Health	472,826	275,557	197,269	72%
Less: Other Collections**	(70,740)	(191,216)	120,476	-63%
Drug Rebates	<u>(1,353,267)</u>	<u>(1,253,819)</u>	<u>(99,447)</u>	8%
Total Claims	<u>47,094,720</u>	<u>45,460,407</u>	<u>1,634,313</u>	4%
General and Admin Expenses:				
Salaries and Benefits	567,254	550,238	17,016	3%
Program Administration	3,357,242	3,415,056	(57,814)	-2%
Eligibility	10,813	0	10,813	
Outreach & Health Promotion	10,190	82,702	(72,512)	-88%
Current	<u>57,726</u>	<u>160,794</u>	<u>(103,068)</u>	-64%
Total Administrative	<u>4,003,225</u>	<u>4,208,790</u>	<u>(205,565)</u>	-5%
Total Expenditures	<u>51,097,945</u>	<u>49,669,197</u>	<u>1,428,748</u>	3%
Adjustments	<u>571,627</u>	<u>1,103,793</u>		
Ending Fund Balance 6/30/18:	<u>5,541,320</u>	<u>6,049,877</u>	<u>(508,557)</u>	-8%
Money Market	1,034,261	519,093	515,168	99%
Bond Pool	4,354,040	5,300,179	(946,138)	-18%
Cash on Deposit	153,019	230,605	(77,587)	-34%
Accrual Adjustments:				
Beginning IBNR	5,142,540	9,102,904	(3,960,364)	-44%
Ending IBNR	<u>5,240,000</u>	<u>12,620,000</u>	<u>(7,380,000)</u>	-58%
Net IBNR	97,460	3,517,096	(3,419,636)	-97%
Beginning Payables	869,982	1,183,820	(313,838)	-27%
Ending Payable	<u>351,728</u>	<u>869,982</u>	<u>(518,254)</u>	-60%
Net Payables	(518,254)	(313,838)	(204,416)	65%
Unrealized Gain/Loss on Investment	(31,948)	(12,578)	(19,370)	154%
Ending Fund Balance (Accrued Basis) 6/30/28	<u>5,930,165</u>	<u>2,834,041</u>	<u>3,096,124</u>	109%

** Collections are primarily subrogations

PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited

**West Virginia Children's Health Insurance Program
 Budget to Actual Statement
 State Fiscal Year 2018
 For the 12 Months Ending June 30, 2018**

	<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 Jun-18</u>	<u>Actual Amt May-18</u>	<u>Actual Amt Apr-18</u>
Projected Cost	\$50,205,506	\$50,205,506	\$50,029,239	\$176,267	0%	\$4,183,792	\$4,073,227	\$5,000,288	\$3,427,503
Premiums	2,403,240	\$2,403,240	\$1,487,065	(\$916,175)	-38%	\$200,270	\$120,093	\$135,467	\$130,545
Subrogation & Rebates	<u>1,398,828</u>	<u>\$1,398,828</u>	<u>\$1,446,330</u>	<u>\$47,502</u>	<u>3%</u>	<u>\$116,569</u>	<u>\$1,252</u>	<u>\$331,289</u>	<u>\$1,776</u>
Net Benefit Cost	\$46,403,438	\$46,403,438	\$47,095,844	(\$692,406)	-1%	\$3,973,808	\$3,951,882	\$4,533,532	\$3,295,182
Salaries & Benefits	\$702,625	\$702,625	\$567,254	\$135,371	19%	\$58,552	\$43,819	\$43,754	\$42,694
Program Administration	\$2,626,570	\$2,626,570	\$3,357,242	(\$730,672)	-28%	\$218,881	\$353,737	\$355,127	\$267,768
Eligibility	\$326,676	\$326,676	\$10,813	\$315,863	97%	\$27,223	\$833	\$0	\$2,371
Outreach & Health Prom.	\$392,012	\$392,012	\$10,190	\$381,822	97%	\$32,668	\$0	\$0	\$0
Current Expense	<u>\$326,676</u>	<u>\$326,676</u>	<u>\$57,726</u>	<u>\$268,950</u>	<u>82%</u>	<u>\$27,223</u>	<u>\$8,956</u>	<u>\$4,756</u>	<u>\$7,955</u>
Total Admin Cost	\$4,374,559	\$4,374,559	\$4,003,226	\$371,333	8%	\$364,547	\$407,344	\$403,637	\$320,788
Total Program Cost	<u>\$50,777,997</u>	<u>\$50,777,997</u>	<u>\$51,099,070</u>	<u>(\$321,073)</u>	<u>-1%</u>	<u>\$4,338,355</u>	<u>\$4,359,226</u>	<u>\$4,937,169</u>	<u>\$3,615,970</u>
Federal Share 100%	\$50,777,997	\$50,777,997	\$51,099,070	(\$321,073)	-1%	\$4,338,355	\$4,359,226	\$4,937,169	\$3,615,970
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>\$50,777,997</u>	<u>\$50,777,997</u>	<u>\$51,099,070</u>	<u>(\$321,073)</u>	<u>-1%</u>	<u>\$4,338,355</u>	<u>\$4,359,226</u>	<u>\$4,937,169</u>	<u>\$3,615,970</u>

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRC Actuary 6/30/2017 Report.

Unaudited - Cash Basis For Management Purposes Only - Unaudited

WVCHIP Enrollment Report

ATTACHMENT 1

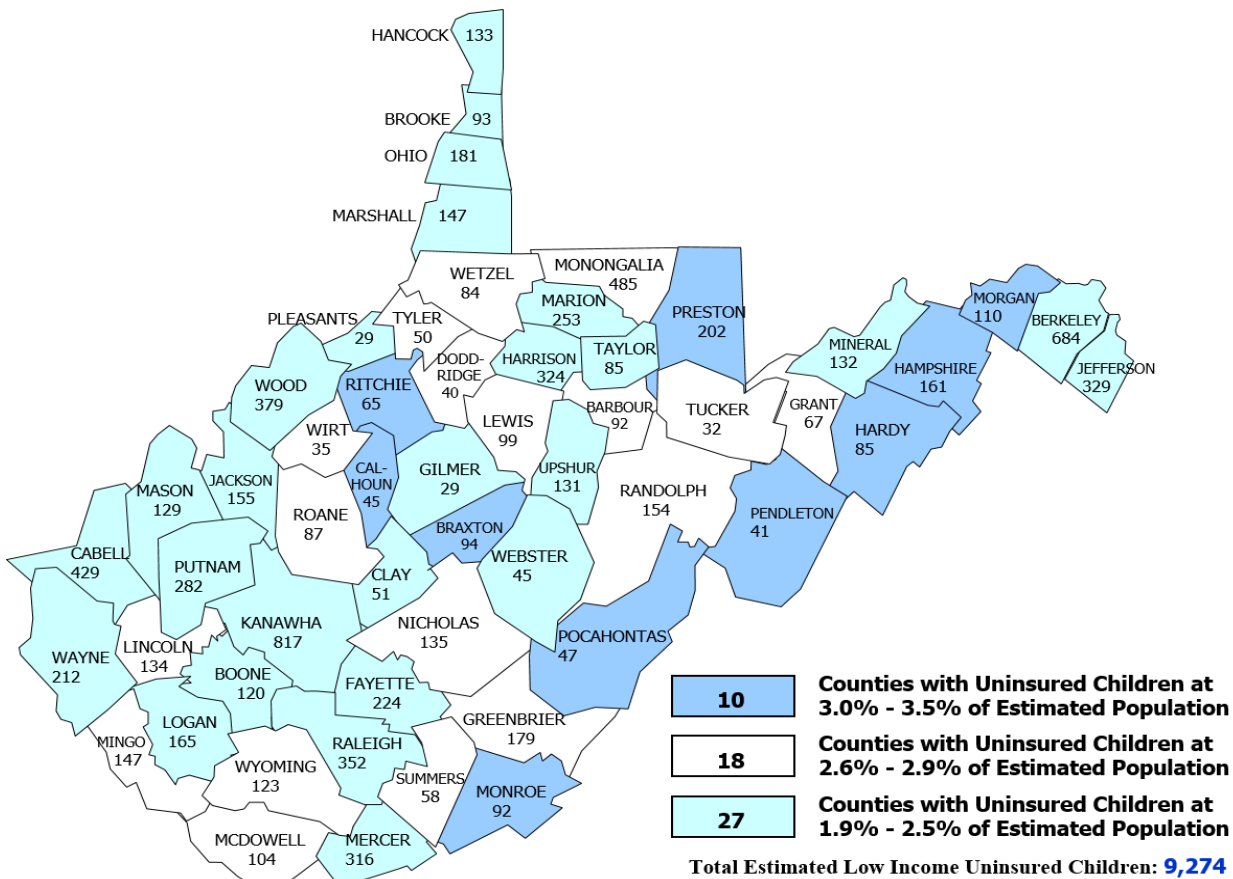
August 2018

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2016	2016
	2016 Est. (0-18 Yrs)	Enrollment Aug-18	Enrollment Aug-18	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,470	238	1,595	1,833	52.8%	104	33
Berkeley	27,800	1,685	11,690	13,375	48.1%	834	2
Boone	5,087	236	3,057	3,293	64.7%	153	27
Braxton	2,947	152	1,508	1,660	56.3%	88	39
Brooke	4,185	1	777	778	18.6%	126	31
Cabell	19,601	891	8,829	9,720	49.6%	588	3
Calhoun	1,427	93	754	847	59.4%	43	51
Clay	2,041	135	1,282	1,417	69.4%	61	44
Doddridge	1,479	85	729	814	55.0%	44	49
Fayette	9,297	662	5,025	5,687	61.2%	279	12
Gilmer	1,212	75	598	673	55.5%	36	54
Grant	2,343	128	1,169	1,297	55.4%	70	42
Greenbrier	7,018	581	3,590	4,171	59.4%	211	16
Hampshire	4,619	257	2,237	2,494	54.0%	139	30
Hancock	5,876	517	3,516	4,033	68.6%	176	20
Hardy	2,847	233	1,463	1,696	59.6%	85	40
Harrison	15,199	852	6,306	7,158	47.1%	456	7
Jackson	6,506	331	2,869	3,200	49.2%	195	18
Jefferson	13,304	660	3,880	4,540	34.1%	399	9
Kanawha	38,824	2,055	18,981	21,036	54.2%	1,165	1
Lewis	3,432	253	1,796	2,049	59.7%	103	35
Lincoln	4,849	255	3,009	3,264	67.3%	145	28
Logan	7,095	382	4,339	4,721	66.5%	213	15
Marion	11,654	591	5,154	5,745	49.3%	350	11
Marshall	6,478	282	2,757	3,039	46.9%	194	19
Mason	5,798	237	2,882	3,119	53.8%	174	21
McDowell	3,994	171	3,001	3,172	79.4%	120	32
Mercer	12,774	769	7,807	8,576	67.1%	383	10
Mineral	5,626	279	2,299	2,578	45.8%	169	23
Mingo	5,632	248	3,747	3,995	70.9%	169	22
Monongalia	17,905	910	5,243	6,153	34.4%	537	5
Monroe	2,781	232	1,153	1,385	49.8%	83	41
Morgan	3,367	259	1,405	1,664	49.4%	101	36
Nicholas	5,271	393	2,892	3,285	62.3%	158	25
Ohio	8,365	416	3,472	3,888	46.5%	251	14
Pendleton	1,269	90	581	671	52.9%	38	52
Pleasants	1,473	81	623	704	47.8%	44	50
Pocahontas	1,517	135	782	917	60.4%	46	48
Preston	6,658	385	3,108	3,493	52.5%	200	17
Putnam	13,446	631	4,363	4,994	37.1%	403	8
Raleigh	16,494	984	8,804	9,788	59.3%	495	6
Randolph	5,586	445	2,914	3,359	60.1%	168	24
Ritchie	2,034	119	1,056	1,175	57.8%	61	45
Roane	3,116	244	1,710	1,954	62.7%	93	38
Summers	2,225	177	1,398	1,575	70.8%	67	43
Taylor	3,449	193	1,595	1,788	51.8%	103	34
Tucker	1,199	99	556	655	54.6%	36	55
Tyler	1,848	82	783	865	46.8%	55	46

WVCHIP Enrollment Report

August 2018

County	County Pop. 2016 Est. (0-18 Yrs)	Total CHIP Enrollment Aug-18	Total Medicaid Enrollment Aug-18	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2016 Est. Uninsured 3%	2016 # Children Uninsured Ranking*
Upshur	5,197	322	2,880	3,202	61.6%	156	26
Wayne	8,809	388	4,707	5,095	57.8%	264	13
Webster	1,787	111	1,256	1,367	76.5%	54	47
Wetzel	3,255	164	1,784	1,948	59.8%	98	37
Wirt	1,245	65	648	713	57.3%	37	53
Wood	18,641	1,002	8,932	9,934	53.3%	559	4
Wyoming	4,707	285	2,537	2,822	60.0%	141	29
Totals	384,058	21,546	181,828	203,374	53.0%	11,522	



The above map shows the most recent 2016 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.