

Joint Committee on
Government and Finance
Report

DECEMBER 2018

Department of Health and Human Resources

State Children's Health Insurance Program
UPDATE



**West Virginia Children's Health Insurance Program
 Budget to Actual Statement
 State Fiscal Year 2019
 For the Month Ending September 30, 2018**

	Budgeted for Year	Year to Date Budgeted Amt	Year to Date Actual Amt	Year to Date Variance*		Monthly Budgeted Amt	Actual Amt Sep-18	Actual Amt Aug-18	Actual Amt Jul-18
Projected Cost	\$51,692,154	\$12,923,039	\$12,280,550	\$642,489	5%	\$4,307,680	\$3,664,105	\$4,816,022	\$3,800,423
Premiums	1,525,752	\$381,438	\$375,412	(\$6,026)	-2%	\$127,146	\$118,835	\$126,104	\$130,474
Subrogation & Rebates	<u>1,440,966</u>	<u>\$360,242</u>	<u>\$473,938</u>	<u>\$113,696</u>	<u>32%</u>	<u>\$120,081</u>	<u>\$79,062</u>	<u>\$3,726</u>	<u>\$391,150</u>
Net Benefit Cost	\$48,725,436	\$12,181,359	\$11,431,200	\$750,159	6%	\$4,170,527	\$3,466,208	\$4,686,192	\$3,278,800
Salaries & Benefits	\$702,625	\$175,656	\$161,999	\$13,658	8%	\$58,552	\$44,313	\$64,692	\$52,994
Program Administration	\$2,822,417	\$705,604	\$283,661	\$421,944	60%	\$235,201	\$208,125	\$48,819	\$26,717
Eligibility	\$326,676	\$81,669	\$1,170	\$80,499	99%	\$27,223	\$0	\$0	\$1,170
Outreach & Health Prom.	\$100,000	\$25,000	\$0	\$25,000	100%	\$8,333	\$0	\$0	\$0
Current Expense	<u>\$326,676</u>	<u>\$81,669</u>	<u>\$22,229</u>	<u>\$59,440</u>	<u>73%</u>	<u>\$27,223</u>	\$5,118	\$12,473	\$4,638
Total Admin Cost	\$4,278,394	\$1,069,599	\$469,058	\$600,541	56%	\$356,533	\$257,555	\$125,984	\$85,519
Total Program Cost	<u>\$53,003,830</u>	<u>\$13,250,958</u>	<u>\$11,900,258</u>	<u>\$1,350,700</u>	<u>10%</u>	<u>\$4,527,060</u>	<u>\$3,723,763</u>	<u>\$4,812,176</u>	<u>\$3,364,319</u>
Federal Share 100%	\$53,003,830	\$13,250,958	\$11,900,258	\$1,350,700	10%	\$4,527,060	\$3,723,763	\$4,812,176	\$3,364,319
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>\$53,003,830</u>	<u>\$13,250,958</u>	<u>\$11,900,258</u>	<u>\$1,350,700</u>	<u>10%</u>	<u>\$4,527,060</u>	<u>\$3,723,763</u>	<u>\$4,812,176</u>	<u>\$3,364,319</u>

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRC Actuary 6/30/2018 Report.

Unaudited - Cash Basis 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, 2018 and September 30, 2017
(Modified Accrual Basis)

	September 30, 2018	September 30, 2017	Variance	
Beginning Operating Fund Balance	5,541,320	5,842,337	(301,017)	-5%
Revenues				
Federal Grants	12,774,045	12,160,335	613,710	5%
State Appropriations			0	
Premium Revenues	375,412	349,401	26,011	7%
Investment Income:				
Investment Earnings	31,330	27,766	3,564	13%
Total Revenues	<u>13,180,787</u>	<u>12,537,502</u>	<u>643,285</u>	<u>5%</u>
Expenditures:				
Claims:				
Physicians & Surgical	3,583,587	3,430,884	152,703	4%
Prescribed Drugs	1,872,908	2,305,732	(432,825)	-19%
Outpatient Services	1,967,451	1,826,600	140,851	8%
Dental	1,851,965	1,754,563	97,402	6%
Inpatient Hospital Services	935,111	1,058,536	(123,425)	-12%
Other Services	587,723	513,305	74,418	14%
Therapy	456,584	618,456	(161,871)	-26%
Inpatient Mental Health	164,868	193,989	(29,121)	-15%
Vision	201,340	203,873	(2,533)	-1%
Durable & Disposable Med. Equip.	119,468	105,098	14,370	14%
Medical Transportation	87,802	117,538	(29,736)	-25%
Outpatient Mental Health	75,338	165,393	(90,055)	-54%
Less: Other Collections**	(83,399)	(20,639)	(62,760)	304%
Drug Rebates	(390,539)	(561,081)	170,542	-30%
Total Claims	<u>11,430,206</u>	<u>11,712,248</u>	<u>(282,042)</u>	<u>-2%</u>
General and Admin Expenses:				
Program Administration	283,661	454,555	(170,894)	-38%
Eligibility	1,170	0	1,170	
Outreach & Health Promotion	0	32,677	(32,677)	-100%
Current	22,229	17,045	5,184	30%
Total Administrative	<u>307,060</u>	<u>504,277</u>	<u>(197,217)</u>	<u>-39%</u>
Total Expenditures	<u>11,737,266</u>	<u>12,216,525</u>	<u>(479,259)</u>	<u>-4%</u>
Adjustments				
Ending Fund Balance 9/30/18:	<u>6,984,840</u>	<u>6,163,314</u>	<u>821,526</u>	<u>13%</u>
Money Market	1,039,797	520,730	519,067	100%
Bond Pool	4,381,403	5,324,654	(943,251)	-18%
Cash on Deposit	1,563,640	317,930	1,245,710	392%
Accrual Adjustments:				
Beginning IBNR	5,187,554	11,163,486	(5,975,932)	-54%
Ending IBNR	<u>5,390,000</u>	<u>11,890,000</u>	<u>(6,500,000)</u>	-55%
Net IBNR	<u>202,446</u>	<u>726,514</u>	<u>(524,068)</u>	<u>-72%</u>
Beginning Payables	351,728	869,982	(518,254)	-60%
Ending Payable	<u>537,728</u>	<u>1,543,426</u>	<u>(1,005,698)</u>	-65%
Net Payables	<u>186,000</u>	<u>673,444</u>	<u>(487,444)</u>	<u>-72%</u>
Unrealized Gain/Loss on Investment	2,832	1,493	1,339	90%
Ending Fund Balance (Accrued Basis) 9/30/18	<u>6,599,226</u>	<u>4,764,849</u>	<u>1,834,377</u>	<u>38%</u>
Program Expenses outside of Operating Funds:				
Salaries and Benefits	161,999	157,467	4,532	3%
Eligibility	(44,279)	89,112	(133,391)	-150%

** Collections are primarily subrogations

PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited

WVCHIP Enrollment Report

ATTACHMENT 1

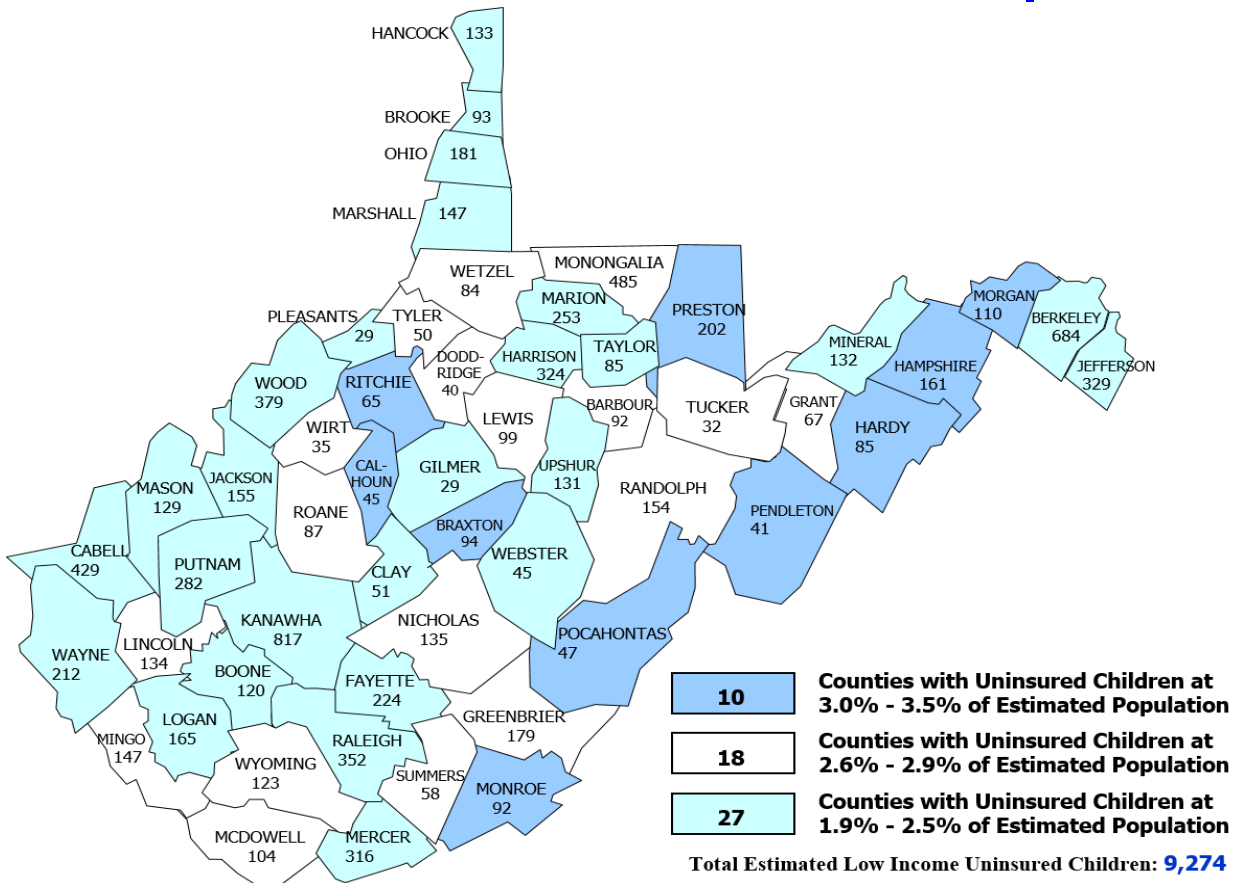
November 2018

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2016	2016
	2016 Est. (0-18 Yrs)	Enrollment Nov-18	Enrollment Nov-18	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 3%	# Children Uninsured Ranking*
Barbour	3,470	239	1,559	1,798	51.8%	104	33
Berkeley	27,800	1,764	11,708	13,472	48.5%	834	2
Boone	5,087	248	3,034	3,282	64.5%	153	27
Braxton	2,947	146	1,470	1,616	54.8%	88	39
Brooke	4,185	1	357	358	8.6%	126	31
Cabell	19,601	916	8,828	9,744	49.7%	588	3
Calhoun	1,427	92	726	818	57.3%	43	51
Clay	2,041	140	1,251	1,391	68.2%	61	44
Doddridge	1,479	92	697	789	53.3%	44	49
Fayette	9,297	676	5,004	5,680	61.1%	279	12
Gilmer	1,212	81	586	667	55.0%	36	54
Grant	2,343	129	1,136	1,265	54.0%	70	42
Greenbrier	7,018	598	3,536	4,134	58.9%	211	16
Hampshire	4,619	273	2,213	2,486	53.8%	139	30
Hancock	5,876	533	3,908	4,441	75.6%	176	20
Hardy	2,847	252	1,499	1,751	61.5%	85	40
Harrison	15,199	922	6,261	7,183	47.3%	456	7
Jackson	6,506	328	2,794	3,122	48.0%	195	18
Jefferson	13,304	671	3,855	4,526	34.0%	399	9
Kanawha	38,824	2,091	18,852	20,943	53.9%	1,165	1
Lewis	3,432	262	1,760	2,022	58.9%	103	35
Lincoln	4,849	262	2,922	3,184	65.7%	145	28
Logan	7,095	384	4,304	4,688	66.1%	213	15
Marion	11,654	659	5,190	5,849	50.2%	350	11
Marshall	6,478	311	2,697	3,008	46.4%	194	19
Mason	5,798	251	2,872	3,123	53.9%	174	21
McDowell	3,994	170	2,953	3,123	78.2%	120	32
Mercer	12,774	812	7,832	8,644	67.7%	383	10
Mineral	5,626	275	2,288	2,563	45.6%	169	23
Mingo	5,632	251	3,686	3,937	69.9%	169	22
Monongalia	17,905	956	5,270	6,226	34.8%	537	5
Monroe	2,781	263	1,141	1,404	50.5%	83	41
Morgan	3,367	262	1,424	1,686	50.1%	101	36
Nicholas	5,271	384	2,855	3,239	61.4%	158	25
Ohio	8,365	418	3,519	3,937	47.1%	251	14
Pendleton	1,269	94	571	665	52.4%	38	52
Pleasants	1,473	89	605	694	47.1%	44	50
Pocahontas	1,517	131	720	851	56.1%	46	48
Preston	6,658	404	3,064	3,468	52.1%	200	17
Putnam	13,446	649	4,378	5,027	37.4%	403	8
Raleigh	16,494	1,029	8,807	9,836	59.6%	495	6
Randolph	5,586	455	2,829	3,284	58.8%	168	24
Ritchie	2,034	119	1,054	1,173	57.7%	61	45
Roane	3,116	241	1,679	1,920	61.6%	93	38
Summers	2,225	181	1,401	1,582	71.1%	67	43
Taylor	3,449	200	1,557	1,757	50.9%	103	34
Tucker	1,199	93	547	640	53.4%	36	55
Tyler	1,848	91	757	848	45.9%	55	46

WVCHIP Enrollment Report

November 2018

County	County Pop. 2016 Est. (0-18 Yrs)	Total CHIP Enrollment Nov-18	Total Medicaid Enrollment Nov-18	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2016 Est. Uninsured 3%	2016 # Children Uninsured Ranking*
Upshur	5,197	329	2,830	3,159	60.8%	156	26
Wayne	8,809	413	4,618	5,031	57.1%	264	13
Webster	1,787	111	1,228	1,339	74.9%	54	47
Wetzel	3,255	171	1,747	1,918	58.9%	98	37
Wirt	1,245	71	670	741	59.5%	37	53
Wood	18,641	1,007	8,812	9,819	52.7%	559	4
Wyoming	4,707	299	2,452	2,751	58.4%	141	29
Totals	384,058	22,289	180,313		0.0%	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.