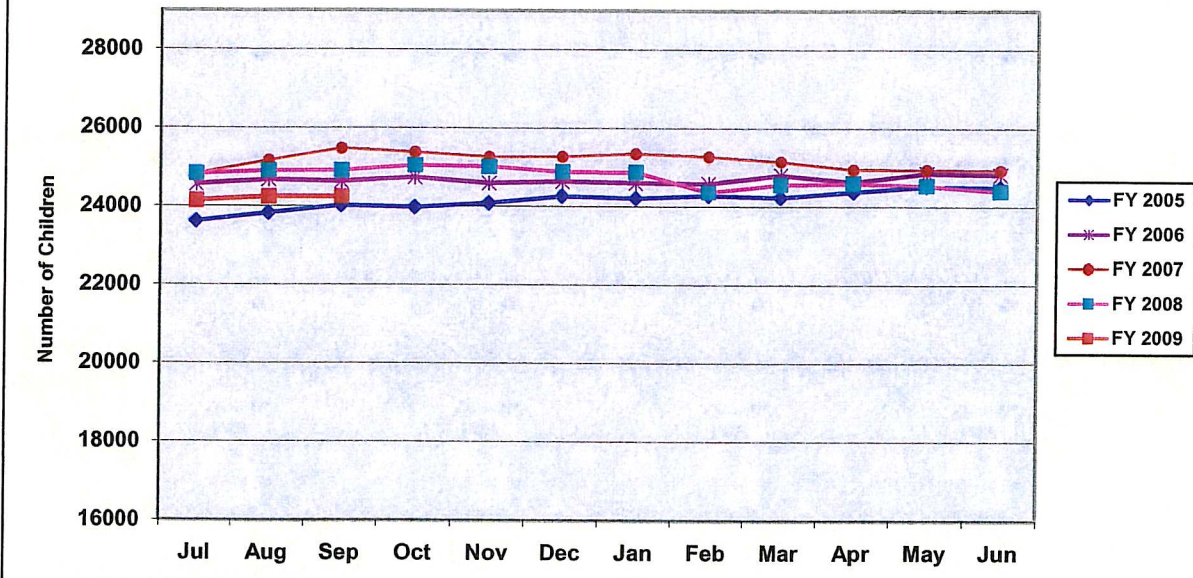


**West Virginia
Children's Health Insurance Program
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Joint Committee on Government and Finance Report

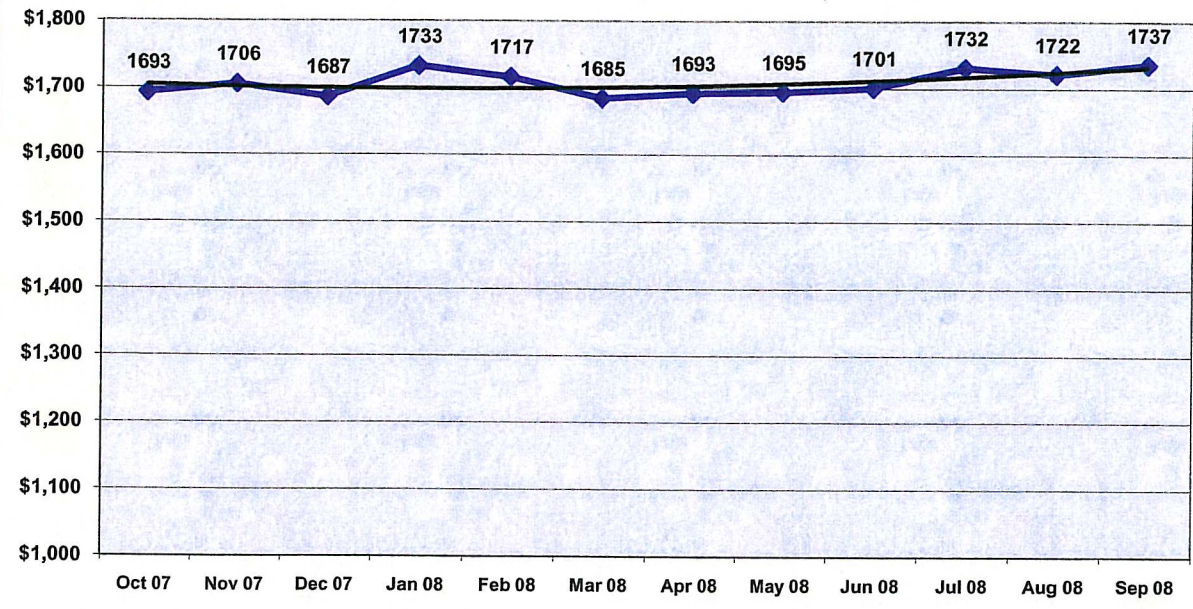
November 2008

WV CHIP Enrollment



October 31, 2008 Enrollment 24,328

Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program
Comparative Balance Sheet
September 30 2008 and 2007
(Accrual Basis)**

	September 30, 2008	September 30, 2007	Variance	
Assets:				
Cash & Cash Equivalents	\$9,275,065	\$5,280,671	\$3,994,394	76%
Due From Federal Government	\$2,811,942	\$2,924,859	(\$112,917)	-4%
Due From Other Funds	\$618,092	\$687,416	(\$69,324)	-10%
Accrued Interest Receivable	\$15,943	\$20,946	(\$5,003)	-24%
Fixed Assets, at Historical Cost	<u>\$67,286</u>	<u>\$63,011</u>	<u>\$4,275</u>	<u>7%</u>
 Total Assets	 <u>\$12,788,329</u>	 <u>\$8,976,903</u>	 <u>\$3,811,426</u>	 <u>42%</u>
Liabilities:				
Due to Other Funds	\$210,034	\$92,275	\$117,759	128%
Deferred Revenue	\$4,034,560	\$3,271,075	\$763,485	23%
Unpaid Insurance Claims Liability	<u>\$3,220,000</u>	<u>\$3,520,000</u>	(\$300,000)	-9%
 Total Liabilities	 <u>\$7,464,594</u>	 <u>\$6,883,350</u>	 <u>\$581,244</u>	 <u>8%</u>
 Fund Equity	 <u>\$5,323,734</u>	 <u>\$2,093,553</u>	 <u>\$3,230,181</u>	 <u>154%</u>
 Total Liabilities and Fund Equity	 <u>\$12,788,329</u>	 <u>\$8,976,903</u>	 <u>\$3,811,426</u>	 <u>42%</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, 2008 and September 30, 2007
(Modified Accrual Basis)

	September 30, 2008	September 30, 2007	Variance	
Revenues:				
Federal Grants	8,641,325	8,537,543	103,782	1%
State Appropriations	2,194,338	2,193,799	539	0%
Premium Revenues	27,434	15,099	12,335	82%
Investment Earnings	<u>51,481</u>	<u>64,943</u>	<u>(13,462)</u>	-21%
Total Operating Revenues	<u>10,914,578</u>	<u>10,811,384</u>	<u>103,194</u>	<u>1%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	2,466,411	2,418,617	47,794	2%
Physicians & Surgical	2,120,288	1,929,324	190,964	10%
Prescribed Drugs	1,963,528	1,887,300	76,228	4%
Dental	1,223,901	1,321,104	(97,203)	-7%
Inpatient Hospital Services	1,148,666	896,652	252,014	28%
Vision	337,837	299,756	38,081	13%
Outpatient Mental Health	277,350	244,635	32,715	13%
Durable & Disposable Med. Equip.	148,561	90,371	58,190	64%
Inpatient Mental Health	144,657	71,238	73,419	103%
Medical Transportation	81,527	68,328	13,199	19%
Therapy	79,022	89,286	(10,264)	-11%
Other Services	21,712	15,948	5,764	36%
Less: Collections*	<u>(236,698)</u>	<u>(226,078)</u>	<u>(10,620)</u>	<u>5%</u>
Total Claims	<u>9,776,762</u>	<u>9,106,481</u>	<u>670,281</u>	<u>7%</u>
General and Admin Expenses:				
Salaries and Benefits	125,023	129,390	(4,367)	-3%
Program Administration	507,331	552,052	(44,721)	-8%
Eligibility	98,819	86,251	12,568	15%
Outreach & Health Promotion	31,966	4,153	27,813	670%
Current	<u>28,308</u>	<u>35,447</u>	<u>(7,139)</u>	<u>-20%</u>
Total Administrative	<u>791,447</u>	<u>807,293</u>	<u>(15,846)</u>	<u>-2%</u>
Total Expenditures	<u>10,568,209</u>	<u>9,913,774</u>	<u>654,435</u>	<u>7%</u>
Excess of Revenues				
Over (Under) Expenditures	346,369	897,610	(551,241)	-61%
Fund Equity, Beginning	<u>4,977,366</u>	<u>1,195,943</u>	<u>3,781,423</u>	<u>316%</u>
Fund Equity, Ending	<u>5,323,734</u>	<u>2,093,553</u>	<u>3,230,181</u>	<u>154%</u>

* 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 2009
For the Three Months Ended September 30, 2008**

	Budgeted for	Year to Date		Year to Date		Monthly Budgeted Amt	Sep-08	Aug-08	Jul-08
	Year	Budgeted Amt	Actual Amt	Variance*	Budgeted Amt				
Projected Cost	\$42,359,047	\$10,589,762	\$9,358,307	\$1,231,455	12%	\$3,529,921	\$2,476,025	\$3,364,336	\$3,517,946
Premiums	136,290	34,073	27,434	\$6,638	-19%	11,358	9,590	8,558	9,286
Subrogation & Rebates	539,625	134,906	236,728	(101,821)	75%	44,969	82,473	41,248	113,007
Net Benefit Cost	41,683,132	\$10,420,783	\$9,094,145	\$1,326,638	13%	3,473,594	2,383,961	3,314,529	3,395,654
Salaries & Benefits	\$515,486	\$128,872	\$125,023	\$3,849	3%	\$42,957	\$40,232	\$38,130	\$46,661
Program Administration	2,080,170	520,043	420,160	99,883	19%	173,348	191,733	56,109	172,318
Eligibility	318,670	79,668	84,172	(4,505)	-6%	26,556	84,172	0	0
Outreach	81,895	20,474	31,966	(11,492)	-56%	6,825	23,615	7,950	401
Current Expense	140,400	35,100	22,775	12,325	35%	11,700	5,939	7,392	9,444
Total Admin Cost	\$3,136,622	\$784,155	\$684,096	\$100,059	13%	\$261,385	\$345,691	\$109,581	\$228,824
Total Program Cost	\$44,819,754	\$11,204,938	\$9,778,241	\$1,426,698	13%	\$3,734,979	\$2,729,652	\$3,424,110	\$3,624,478
Federal Share 81.98%	36,344,338	\$9,086,085	\$8,016,202	1,069,883	12%	3,028,695	2,237,769	2,807,086	2,971,347
State Share 18.02%	8,475,415	\$2,118,854	\$1,762,039	356,815	17%	706,285	491,883	617,025	653,131
Total Program Cost	* \$44,819,754	\$11,204,938	\$9,778,241	\$1,426,698	13%	\$3,734,979	\$2,729,652	\$3,424,110	\$3,624,478

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRC Actuary 6/30/2008 Report.

Unaudited - Cash Basis For Management Purposes Only - Unaudited

WV CHIP Enrollment Report

ATTACHMENT 1

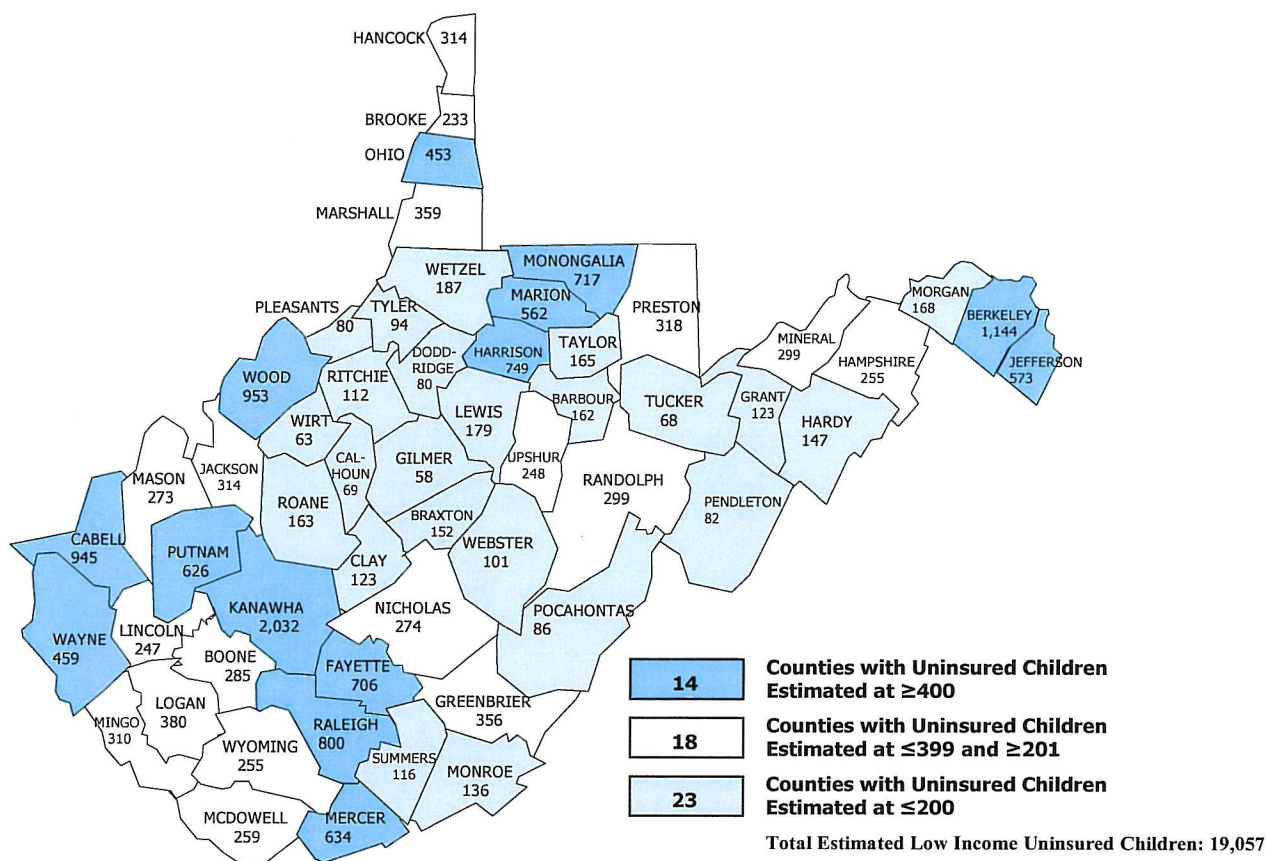
October 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Oct-08	Total Medicaid Enrollment Oct-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Barbour	3,248	291	1,450	1,741	53.6%	162	38
Berkeley	22,882	1,208	5,937	7,145	31.2%	1,144	2
Boone	5,706	304	2,518	2,822	49.5%	285	24
Braxton	3,044	209	1,485	1,694	55.6%	152	39
Brooke	4,658	284	1,442	1,726	37.1%	233	32
Cabell	18,900	958	7,766	8,724	46.2%	945	4
Calhoun	1,389	134	792	926	66.7%	69	52
Clay	2,454	164	1,394	1,558	63.5%	123	43
Doddridge	1,607	119	700	819	51.0%	80	50
Fayette	9,692	898	4,453	5,351	55.2%	485	12
Gilmer	1,154	86	518	604	52.4%	58	55
Grant	2,463	138	925	1,063	43.2%	123	42
Greenbrier	7,110	565	2,627	3,192	44.9%	356	17
Hampshire	5,110	255	1,805	2,060	40.3%	255	28
Hancock	6,270	353	2,111	2,464	39.3%	314	20
Hardy	2,950	168	1,013	1,181	40.0%	147	40
Harrison	14,973	914	5,653	6,567	43.9%	749	6
Jackson	6,277	363	2,372	2,735	43.6%	314	19
Jefferson	11,465	393	2,167	2,560	22.3%	573	10
Kanawha	40,647	2,068	16,141	18,209	44.8%	2,032	1
Lewis	3,577	299	1,725	2,024	56.6%	179	34
Lincoln	4,945	421	2,444	2,865	57.9%	247	31
Logan	7,610	540	3,798	4,338	57.0%	380	15
Marion	11,245	762	4,058	4,820	42.9%	562	11
Marshall	7,176	386	2,613	2,999	41.8%	359	16
Mason	5,461	341	2,488	2,829	51.8%	273	26
McDowell	5,170	390	3,177	3,567	69.0%	259	27
Mercer	12,687	1,072	6,335	7,407	58.4%	634	8
Mineral	5,973	285	1,956	2,241	37.5%	299	22
Mingo	6,204	394	3,131	3,525	56.8%	310	21
Monongalia	14,346	714	3,920	4,634	32.3%	717	7
Monroe	2,728	210	926	1,136	41.6%	136	41
Morgan	3,365	248	1,043	1,291	38.4%	168	35
Nicholas	5,478	420	2,465	2,885	52.7%	274	25
Ohio	9,068	540	2,842	3,382	37.3%	453	14
Pendleton	1,632	107	420	527	32.3%	82	49
Pleasants	1,593	99	480	579	36.3%	80	51
Pocahontas	1,717	145	632	777	45.3%	86	48
Preston	6,354	488	2,241	2,729	42.9%	318	18
Putnam	12,522	631	2,958	3,589	28.7%	626	9
Raleigh	15,992	1,235	6,919	8,154	51.0%	800	5
Randolph	5,971	480	2,379	2,859	47.9%	299	23
Ritchie	2,234	153	833	986	44.1%	112	45
Roane	3,266	296	1,545	1,841	56.4%	163	37
Summers	2,322	218	1,120	1,338	57.6%	116	44
Taylor	3,307	220	1,324	1,544	46.7%	165	36
Tucker	1,354	167	468	635	46.9%	68	53
Tyler	1,887	115	789	904	47.9%	94	47

WV CHIP Enrollment Report

October 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Oct-08	Total Medicaid Enrollment Oct-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Upshur	4,956	412	2,166	2,578	52.0%	248	30
Wayne	9,176	584	3,977	4,561	49.7%	459	13
Webster	2,020	191	1,065	1,256	62.2%	101	46
Wetzel	3,732	221	1,542	1,763	47.2%	187	33
Wirt	1,268	113	531	644	50.8%	63	54
Wood	19,063	1,144	7,388	8,532	44.8%	953	3
Wyoming	5,092	415	2,561	2,976	58.4%	255	29
Totals	382,490	24,328	147,528	171,856	44.9%	19,125	



Note 1: The most recent estimate for uninsured children statewide from the US Census Current Population Survey is 8%. CHIP uses a 5% estimate to reflect the percentage of uninsured children for outreach purposes who could qualify for CHIP or Medicaid. It should be noted that even this five 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: Since it has been estimated that 7 of 10 uninsured children qualify or may have qualified for CHIP or Medicaid in the past, WVCHIP asserts that a 5% uninsured estimate is a more realistic target number for outreach.