



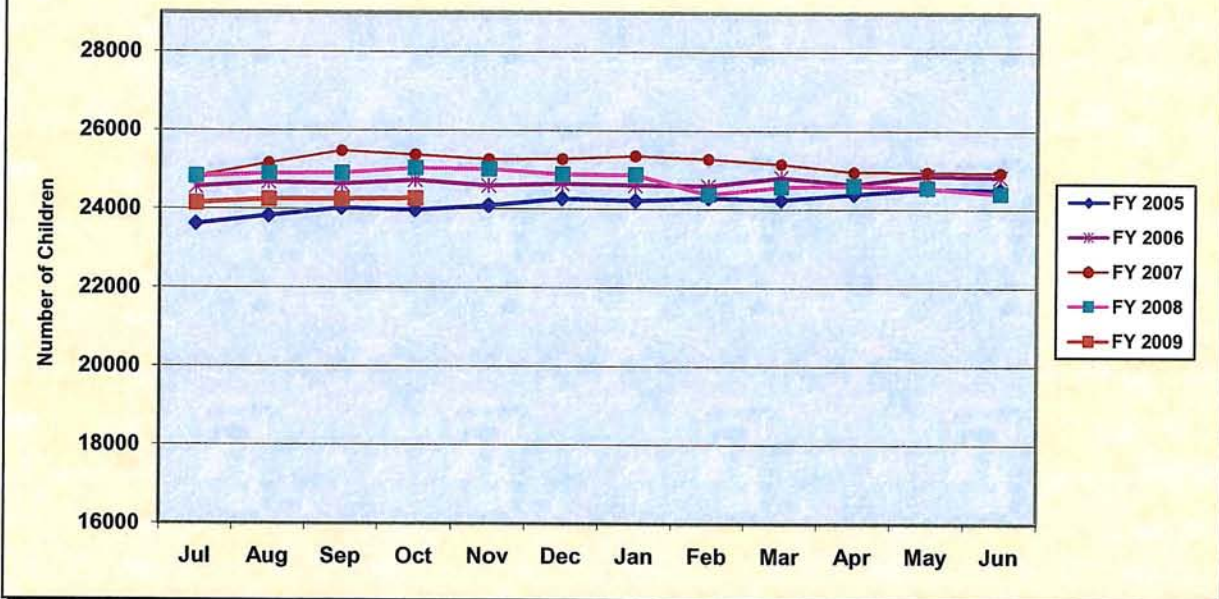
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# **JOINT COMMITTEE ON GOVERNMENT AND FINANCE REPORT**

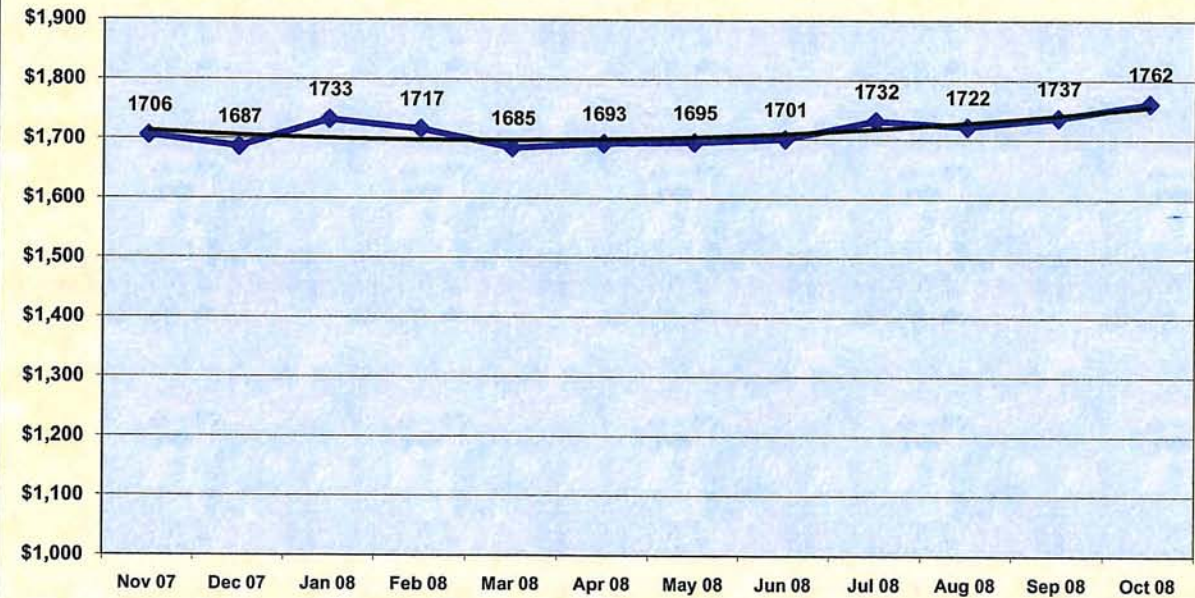
## **DECEMBER 2008**

### WV CHIP Enrollment



November 30, 2008 Enrollment 24,283

### Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program  
Comparative Balance Sheet  
October 31 2008 and 2007  
(Accrual Basis)**

	October 31, 2008	October 31, 2007	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$9,510,701	\$7,129,863	\$2,380,838	33%
Due From Federal Government	\$2,964,496	\$3,154,024	(\$189,528)	-6%
Due From Other Funds	\$668,020	\$693,285	(\$25,265)	-4%
Accrued Interest Receivable	\$16,257	\$20,359	(\$4,102)	-20%
Fixed Assets, at Historical Cost	<u>\$67,061</u>	<u>\$61,147</u>	<u>\$5,914</u>	<u>10%</u>
<b>Total Assets</b>	<b><u>\$13,226,536</u></b>	<b><u>\$11,058,678</u></b>	<b><u>\$2,167,858</u></b>	<b><u>20%</u></b>
<b>Liabilities:</b>				
Due to Other Funds	\$282,516	\$157,309	\$125,207	80%
Deferred Revenue	\$2,630,534	\$992,983	\$1,637,551	165%
Unpaid Insurance Claims Liability	<u>\$3,350,000</u>	<u>\$3,690,000</u>	(\$340,000)	-9%
<b>Total Liabilities</b>	<b><u>\$6,263,050</u></b>	<b><u>\$4,840,292</u></b>	<b><u>\$1,422,758</u></b>	<b><u>29%</u></b>
<b>Fund Equity</b>	<b><u>\$6,963,486</u></b>	<b><u>\$6,218,386</u></b>	<b><u>\$745,100</u></b>	<b><u>12%</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$13,226,536</u></b>	<b><u>\$11,058,678</u></b>	<b><u>\$2,167,858</u></b>	<b><u>20%</u></b>

## 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 October 31, 2008 and October 31, 2007**  
(Modified Accrual Basis)

	October 31, 2008	October 31, 2007	Variance	
<b>Revenues:</b>				
Federal Grants	12,083,695	11,659,184	424,511	4%
State Appropriations	4,608,109	4,606,978	1,131	0%
Premium Revenues	37,663	22,664	14,999	66%
Investment Earnings	<u>67,737</u>	<u>85,303</u>	<u>(17,566)</u>	-21%
 Total Operating Revenues	 <u>16,797,204</u>	 <u>16,374,129</u>	 <u>423,075</u>	 <u>3%</u>
<b>Operating Expenditures:</b>				
<b>Claims:</b>				
Outpatient Services	3,654,019	3,236,152	417,867	13%
Physicians & Surgical	3,024,912	2,746,979	277,933	10%
Prescribed Drugs	2,790,820	2,551,065	239,755	9%
Dental	1,636,462	1,706,746	(70,284)	-4%
Inpatient Hospital Services	1,394,688	1,364,923	29,765	2%
Durable & Disposable Med. Equip.	424,875	320,721	104,154	32%
Outpatient Mental Health	391,376	351,297	40,079	11%
Vision	235,260	217,323	17,937	8%
Inpatient Mental Health	217,760	115,824	101,936	88%
Therapy	120,405	133,006	(12,601)	-9%
Medical Transportation	107,422	93,093	14,329	15%
Other Services	28,985	26,807	2,178	8%
Less: Collections*	<u>(306,022)</u>	<u>(317,514)</u>	<u>11,492</u>	<u>-4%</u>
Total Claims	<u>13,720,962</u>	<u>12,546,422</u>	<u>1,174,540</u>	<u>9%</u>
<b>General and Admin Expenses:</b>				
Salaries and Benefits	165,871	169,929	(4,058)	-2%
Program Administration	718,933	739,864	(20,931)	-3%
Eligibility	107,572	111,563	(3,991)	-4%
Outreach & Health Promotion	48,637	27,865	20,772	75%
Current	<u>49,109</u>	<u>45,218</u>	<u>3,891</u>	<u>9%</u>
Total Administrative	<u>1,090,122</u>	<u>1,094,439</u>	<u>(4,317)</u>	<u>0%</u>
 Total Expenditures	 <u>14,811,084</u>	 <u>13,640,861</u>	 <u>1,170,223</u>	 <u>9%</u>
 Excess of Revenues Over (Under) Expenditures	 1,986,120	 2,733,268	 (747,148)	 -27%
 Fund Equity, Beginning	 <u>4,977,366</u>	 <u>3,485,118</u>	 <u>1,492,248</u>	 <u>43%</u>
 Fund Equity, Ending	 <u>6,963,486</u>	 <u>6,218,386</u>	 <u>745,100</u>	 <u>12%</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 Four Months Ended October 31, 2008**

	Budgeted for Year	Year to Date		Year to Date Variance*	Monthly			
		Budgeted Amt	Actual Amt		Budgeted Amt	Oct-08	Sep-08	Aug-08
Projected Cost	\$42,359,047	\$14,119,682	\$14,032,980	\$86,703	\$4,674,673	\$2,476,025	\$3,364,336	
Premiums	136,290	45,430	37,663	\$7,767	10,229	9,590	8,558	
Subrogation & Rebates	539,625	179,875	306,352	(126,477)	69,624	82,473	41,248	
Net Benefit Cost	41,683,132	\$13,894,377	\$13,699,193	\$195,184	4,605,049	2,383,961	3,314,529	
Salaries & Benefits	\$515,486	\$171,829	\$165,872	\$5,957	\$40,849	\$40,232	\$38,130	
Program Administration	2,080,170	693,390	585,308	108,082	165,148	191,733	56,109	
Eligibility	318,670	106,223	84,172	22,051	0	84,172	0	
Outreach	81,895	27,298	33,137	(5,839)	1,171	23,615	7,950	
Current Expense	140,400	46,800	41,799	5,001	19,024	5,939	7,392	
Total Admin Cost	\$3,136,622	\$1,045,541	\$910,288	\$135,253	\$226,192	\$345,691	\$109,581	
Total Program Cost	\$44,819,754	\$14,939,918	\$14,609,481	\$330,437	\$4,831,241	\$2,729,652	\$3,424,110	
Federal Share 81.98%	36,344,338	\$12,114,779	\$11,958,977	155,802	3,942,776	2,237,769	2,807,086	
State Share 18.02%	8,475,415	\$2,825,138	\$2,650,504	174,634	888,465	491,883	617,025	
Total Program Cost	* \$44,819,754	\$14,939,918	\$14,609,481	\$330,437	\$4,831,241	\$2,729,652	\$3,424,110	

\* 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

November 2008

County <u>Ranking</u>	County Pop. 2005 Est. <u>(0-18 Yrs)</u>	Total CHIP Enrollment <u>Nov-08</u>	Total Medicaid Enrollment <u>Nov-08</u>	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment <u>% of Population</u>	2007 Est. Uninsured <u>5%</u>	2007 # Children Uninsured <u>Ranking*</u>
Kanawha	40,647	2,094	16,302	18,396	45.3%	2,032	1
Berkeley	22,882	1,217	6,136	7,353	32.1%	1,144	2
Wood	19,063	1,140	7,522	8,662	45.4%	953	3
Cabell	18,900	952	7,886	8,838	46.8%	945	4
Raleigh	15,992	1,212	6,829	8,041	50.3%	800	5
Harrison	14,973	918	5,713	6,631	44.3%	749	6
Monongalia	14,346	727	3,982	4,709	32.8%	717	7
Mercer	12,687	1,077	6,446	7,523	59.3%	634	8
Putnam	12,522	644	2,972	3,616	28.9%	626	9
Jefferson	11,465	391	2,253	2,644	23.1%	573	10
Marion	11,245	731	4,088	4,819	42.9%	562	11
Fayette	9,692	905	4,483	5,388	55.6%	485	12
Wayne	9,176	565	4,032	4,597	50.1%	459	13
Ohio	9,068	533	2,850	3,383	37.3%	453	14
Logan	7,610	531	3,812	4,343	57.1%	380	15
Marshall	7,176	392	2,638	3,030	42.2%	359	16
Greenbrier	7,110	567	2,674	3,241	45.6%	356	17
Preston	6,354	501	2,245	2,746	43.2%	318	18
Jackson	6,277	366	2,410	2,776	44.2%	314	19
Hancock	6,270	349	2,174	2,523	40.2%	314	20
Mingo	6,204	386	3,172	3,558	57.4%	310	21
Mineral	5,973	290	1,940	2,230	37.3%	299	22
Randolph	5,971	480	2,406	2,886	48.3%	299	23
Boone	5,706	294	2,510	2,804	49.1%	285	24
Nicholas	5,478	420	2,501	2,921	53.3%	274	25
Mason	5,461	328	2,498	2,826	51.7%	273	26
McDowell	5,170	393	3,241	3,634	70.3%	259	27
Hampshire	5,110	266	1,848	2,114	41.4%	255	28
Wyoming	5,092	415	2,513	2,928	57.5%	255	29
Upshur	4,956	411	2,216	2,627	53.0%	248	30
Lincoln	4,945	433	2,471	2,904	58.7%	247	31
Brooke	4,658	277	1,464	1,741	37.4%	233	32
Wetzel	3,732	218	1,583	1,801	48.3%	187	33
Lewis	3,577	293	1,740	2,033	56.8%	179	34
Morgan	3,365	244	1,089	1,333	39.6%	168	35
Taylor	3,307	222	1,338	1,560	47.2%	165	36
Roane	3,266	293	1,559	1,852	56.7%	163	37
Barbour	3,248	301	1,494	1,795	55.3%	162	38
Braxton	3,044	208	1,534	1,742	57.2%	152	39
Hardy	2,950	169	1,029	1,198	40.6%	147	40
Monroe	2,728	199	956	1,155	42.3%	136	41
Grant	2,463	144	913	1,057	42.9%	123	42
Clay	2,454	157	1,372	1,529	62.3%	123	43
Summers	2,322	215	1,126	1,341	57.8%	116	44
Ritchie	2,234	147	871	1,018	45.6%	112	45
Webster	2,020	191	1,090	1,281	63.4%	101	46
Tyler	1,887	116	776	892	47.3%	94	47
Pocahontas	1,717	152	647	799	46.5%	86	48

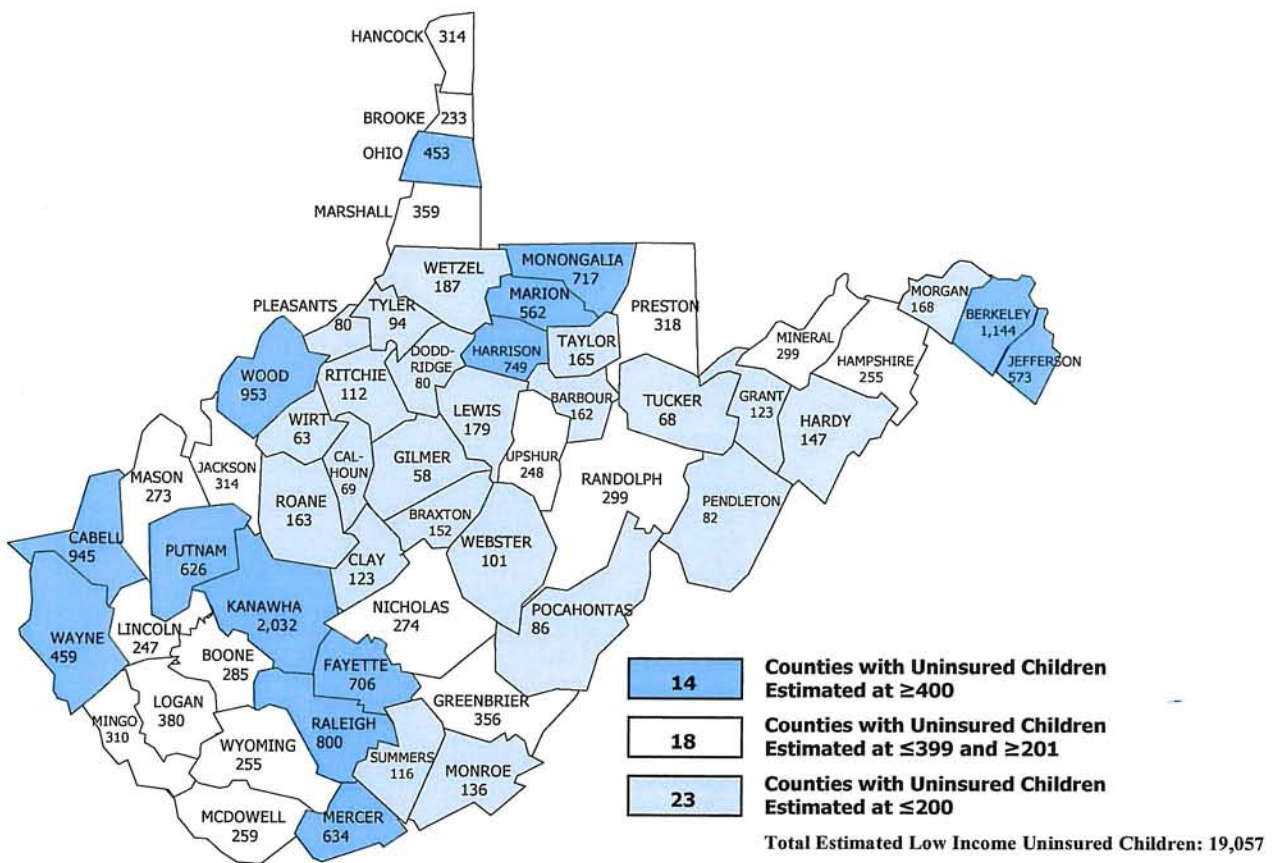


# WV CHIP Enrollment Report

ATTACHMENT 1

November 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Nov-08	Total Medicaid Enrollment Nov-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Pendleton	1,632	111	421	532	32.6%	82	49
Doddridge	1,607	116	680	796	49.5%	80	50
Pleasants	1,593	98	502	600	37.7%	80	51
Calhoun	1,389	130	776	906	65.2%	69	52
Tucker	1,354	160	484	644	47.6%	68	53
Wirt	1,268	107	522	629	49.6%	63	54
Gilmer	1,154	87	519	606	52.5%	58	55
<b>Totals</b>	<b>382,490</b>	<b>24,283</b>	<b>149,248</b>	<b>173,531</b>	<b>45.4%</b>	<b>19,125</b>	



**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.