



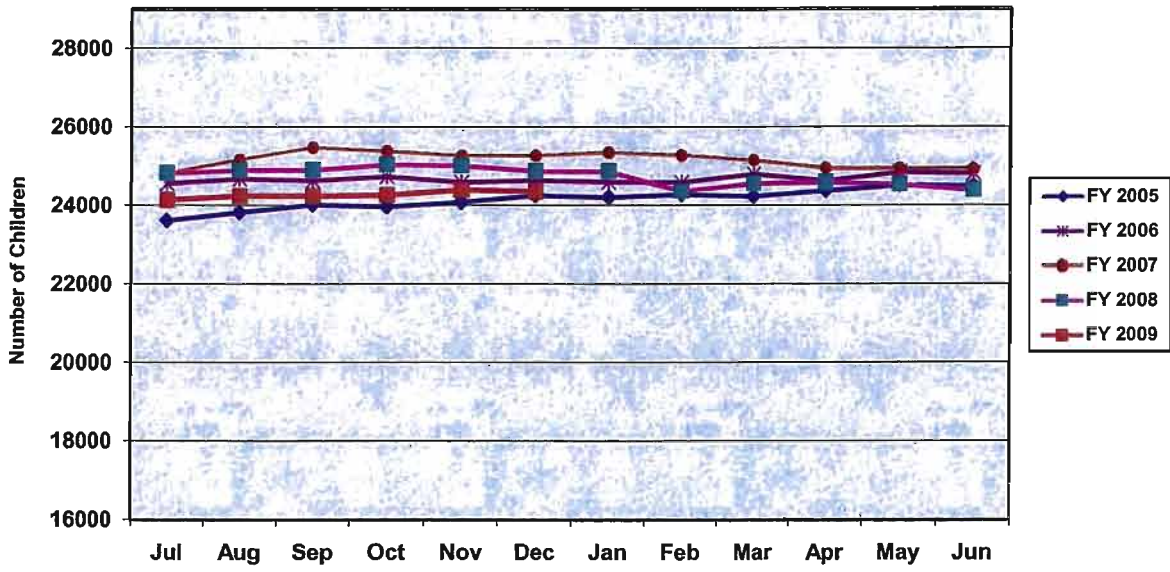
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Joint Committee on Government and Finance Report

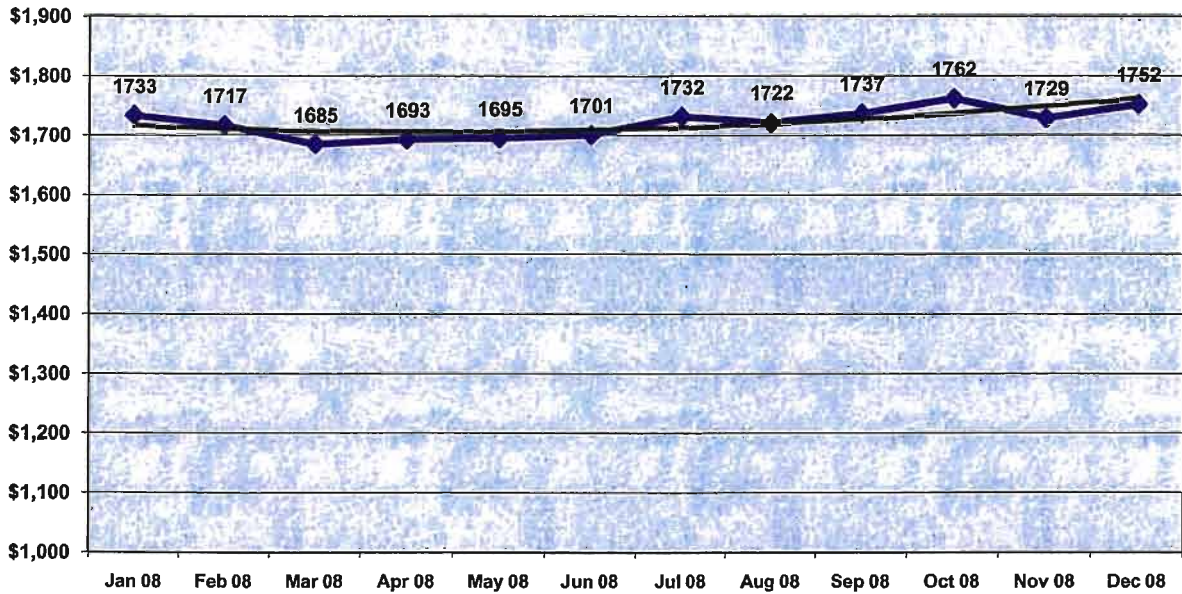
February 2009

WV CHIP Enrollment



January Enrollment = 24,354

Annualized Health Care Expenditures (Cost per Child)



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

	December 31, 2008	December 31, 2007	Variance	
Assets:				
Cash & Cash Equivalents	\$8,059,528	\$5,721,673	\$2,337,855	41%
Due From Federal Government	\$2,729,180	\$2,608,851	\$120,329	5%
Due From Other Funds	\$614,993	\$573,451	\$41,542	7%
Accrued Interest Receivable	\$8,315	\$21,026	(\$12,711)	-60%
Fixed Assets, at Historical Cost	<u>\$70,829</u>	<u>\$61,569</u>	<u>\$9,260</u>	<u>15%</u>
Total Assets	<u>\$11,482,845</u>	<u>\$8,986,570</u>	<u>\$2,496,275</u>	<u>28%</u>
Liabilities:				
Due to Other Funds	\$144,173	\$382,302	(\$238,129)	-62%
Deferred Revenue	\$2,423,303	\$1,332,162	\$1,091,141	82%
Unpaid Insurance Claims Liability	<u>\$3,200,000</u>	<u>\$2,800,000</u>	<u>\$400,000</u>	<u>14%</u>
Total Liabilities	<u>\$5,767,476</u>	<u>\$4,514,464</u>	<u>\$1,253,012</u>	<u>28%</u>
Fund Equity	<u>\$5,715,369</u>	<u>\$4,472,106</u>	<u>\$1,243,263</u>	<u>28%</u>
Total Liabilities and Fund Equity	<u>\$11,482,845</u>	<u>\$8,986,570</u>	<u>\$2,496,275</u>	<u>28%</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 Six Months Ending December 31, 2008 and December 31, 2007
(Modified Accrual Basis)

	December 31, 2008	December 31, 2007	Variance	
Revenues:				
Federal Grants	17,700,629	17,003,699	696,930	4%
State Appropriations	4,608,109	4,606,978	1,131	0%
Premium Revenues	55,492	34,712	20,780	60%
Investment Earnings	<u>86,620</u>	<u>129,419</u>	<u>(42,799)</u>	-33%
 Total Operating Revenues	 <u>22,450,851</u>	 <u>21,774,808</u>	 <u>676,043</u>	 <u>3%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	5,433,169	5,084,244	348,925	7%
Physicians & Surgical	4,664,679	4,175,680	488,999	12%
Prescribed Drugs	3,818,219	3,831,102	(12,883)	0%
Dental	2,475,918	2,513,558	(37,640)	-1%
Inpatient Hospital Services	1,850,208	1,912,130	(61,922)	-3%
Durable & Disposable Med. Equip.	616,363	523,730	92,633	18%
Outpatient Mental Health	599,003	550,482	48,521	9%
Vision	328,623	314,061	14,562	5%
Inpatient Mental Health	311,547	260,956	50,591	19%
Therapy	193,743	184,944	8,799	5%
Medical Transportation	145,029	134,603	10,426	8%
Other Services	41,426	39,988	1,438	4%
Less: Collections*	<u>(384,056)</u>	<u>(320,743)</u>	<u>(63,313)</u>	<u>20%</u>
Total Claims	<u>20,093,871</u>	<u>19,204,735</u>	<u>889,136</u>	<u>5%</u>
General and Admin Expenses:				
Salaries and Benefits	247,972	250,845	(2,873)	-1%
Program Administration	1,073,262	1,063,782	9,480	1%
Eligibility	159,392	172,093	(12,701)	-7%
Outreach & Health Promotion	66,973	35,316	31,657	90%
Current	<u>71,378</u>	<u>61,049</u>	<u>10,329</u>	<u>17%</u>
Total Administrative	<u>1,618,977</u>	<u>1,583,085</u>	<u>35,892</u>	<u>2%</u>
 Total Expenditures	 <u>21,712,848</u>	 <u>20,787,820</u>	 <u>925,028</u>	 <u>4%</u>
 Excess of Revenues Over (Under) Expenditures	 738,003	 986,988	 (248,985)	 -25%
 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>5,715,369</u>	 <u>4,472,106</u>	 <u>1,243,263</u>	 <u>28%</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 Six Months Ended December 31, 2008**

	<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>Dec-08</u>	<u>Nov-08</u>	<u>Oct-08</u>
Projected Cost	\$42,533,167	\$21,266,584	\$20,520,330	\$746,254	4%	\$3,544,431	\$3,861,081	\$2,626,269	\$4,674,673
Premiums	136,290	68,145	55,492	\$12,653	-19%	11,358	10,835	6,994	10,229
Subrogation & Rebates	<u>539,625</u>	<u>269,813</u>	<u>384,386</u>	<u>(114,574)</u>	<u>42%</u>	<u>44,969</u>	<u>32,919</u>	<u>45,116</u>	<u>69,624</u>
Net Benefit Cost	41,857,252	\$20,928,626	\$20,108,509	\$820,117	4%	3,488,104	3,828,162	2,581,153	4,605,049
Salaries & Benefits	\$515,486	\$257,743	\$247,973	\$9,770	4%	\$42,957	\$41,225	\$40,876	\$40,849
Program Administration	2,080,170	1,040,085	1,037,242	2,843	0%	173,348	283,252	168,682	165,148
Eligibility	318,670	159,335	162,993	(3,658)	-2%	26,556	78,821	0	0
Outreach	81,895	40,948	64,443	(23,496)	-57%	6,825	15,806	15,500	1,171
Current Expense	<u>140,400</u>	<u>70,200</u>	<u>64,836</u>	<u>5,364</u>	<u>8%</u>	<u>11,700</u>	<u>12,043</u>	<u>10,994</u>	<u>19,024</u>
Total Admin Cost	\$3,136,622	\$1,568,311	\$1,577,487	(\$9,176)	-1%	\$261,385	\$431,147	\$236,052	\$226,192
Total Program Cost	<u>\$44,993,874</u>	<u>\$22,496,937</u>	<u>\$21,685,996</u>	<u>\$810,941</u>	<u>4%</u>	<u>\$3,749,489</u>	<u>\$4,259,309</u>	<u>\$2,817,205</u>	<u>\$4,831,241</u>
Federal Share 81.98%	36,485,532	\$18,242,766	\$17,734,121	508,645	3%	3,040,461	3,476,022	2,299,121	3,942,776
State Share 18.02%	<u>8,508,342</u>	<u>\$4,254,171</u>	<u>\$3,951,875</u>	<u>302,296</u>	<u>7%</u>	<u>709,028</u>	<u>783,287</u>	<u>518,084</u>	<u>888,465</u>
Total Program Cost **	<u>\$44,993,874</u>	<u>\$22,496,937</u>	<u>\$21,685,996</u>	<u>\$810,941</u>	<u>4%</u>	<u>\$3,749,489</u>	<u>\$4,259,309</u>	<u>\$2,817,205</u>	<u>\$4,831,241</u>

* 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

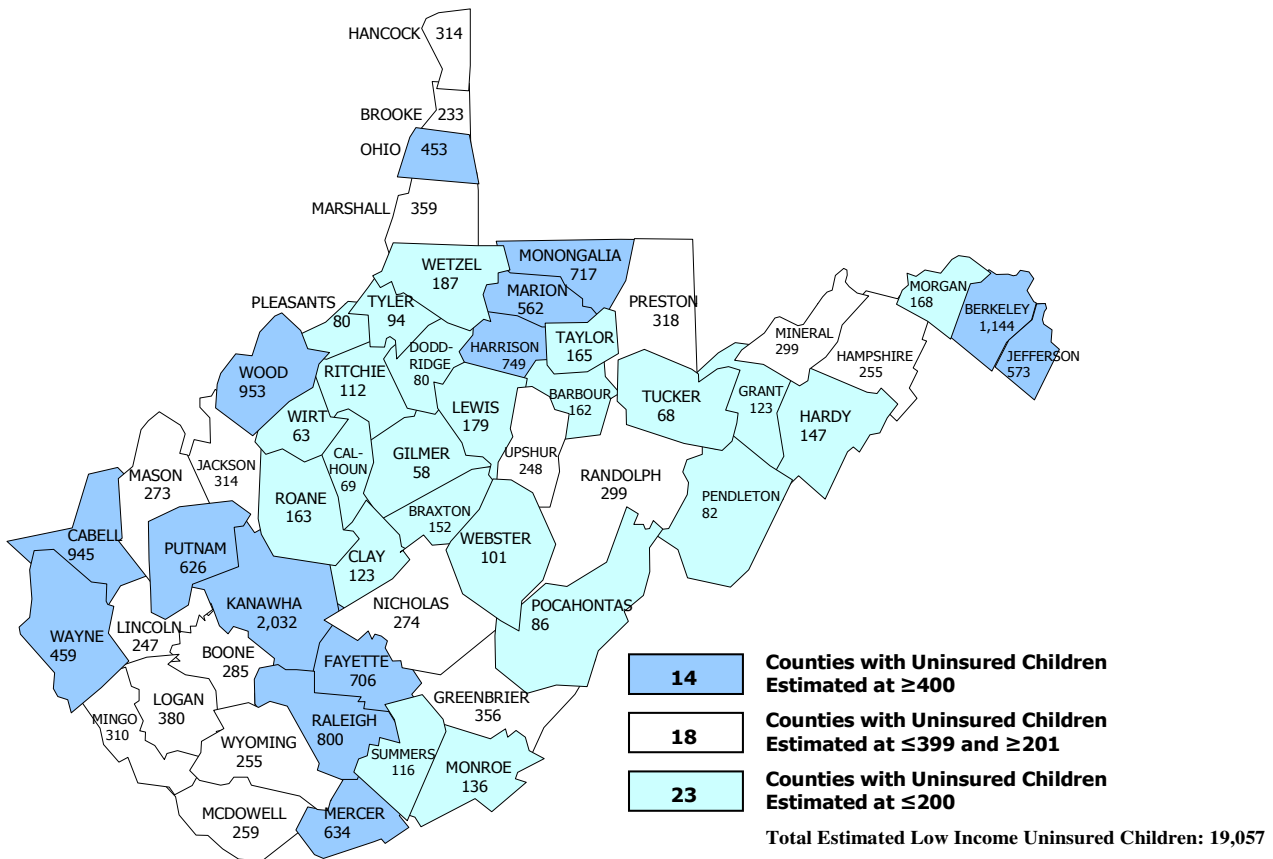
January 2009

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jan-09	Total Medicaid Enrollment Jan-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Kanawha	40,647	2,131	16,480	18,611	45.8%	2,032	1
Berkeley	22,882	1,215	6,239	7,454	32.6%	1,144	2
Wood	19,063	1,139	7,503	8,642	45.3%	953	3
Cabell	18,900	993	7,909	8,902	47.1%	945	4
Raleigh	15,992	1,213	6,891	8,104	50.7%	800	5
Harrison	14,973	946	5,680	6,626	44.3%	749	6
Monongalia	14,346	713	4,029	4,742	33.1%	717	7
Mercer	12,687	1,075	6,574	7,649	60.3%	634	8
Putnam	12,522	675	3,016	3,691	29.5%	626	9
Jefferson	11,465	380	2,333	2,713	23.7%	573	10
Marion	11,245	735	4,128	4,863	43.2%	562	11
Fayette	9,692	887	4,543	5,430	56.0%	485	12
Wayne	9,176	568	4,088	4,656	50.7%	459	13
Ohio	9,068	518	2,904	3,422	37.7%	453	14
Logan	7,610	528	3,800	4,328	56.9%	380	15
Marshall	7,176	386	2,642	3,028	42.2%	359	16
Greenbrier	7,110	577	2,735	3,312	46.6%	356	17
Preston	6,354	505	2,253	2,758	43.4%	318	18
Jackson	6,277	365	2,483	2,848	45.4%	314	19
Hancock	6,270	368	2,222	2,590	41.3%	314	20
Mingo	6,204	387	3,125	3,512	56.6%	310	21
Mineral	5,973	289	1,944	2,233	37.4%	299	22
Randolph	5,971	455	2,433	2,888	48.4%	299	23
Boone	5,706	299	2,508	2,807	49.2%	285	24
Nicholas	5,478	412	2,500	2,912	53.2%	274	25
Mason	5,461	308	2,557	2,865	52.5%	273	26
McDowell	5,170	391	3,224	3,615	69.9%	259	27
Hampshire	5,110	268	1,891	2,159	42.3%	255	28
Wyoming	5,092	439	2,535	2,974	58.4%	255	29
Upshur	4,956	406	2,192	2,598	52.4%	248	30
Lincoln	4,945	431	2,512	2,943	59.5%	247	31
Brooke	4,658	297	1,434	1,731	37.2%	233	32
Wetzel	3,732	221	1,580	1,801	48.3%	187	33
Lewis	3,577	297	1,708	2,005	56.0%	179	34
Morgan	3,365	241	1,148	1,389	41.3%	168	35
Taylor	3,307	219	1,323	1,542	46.6%	165	36
Roane	3,266	271	1,575	1,846	56.5%	163	37
Barbour	3,248	282	1,498	1,780	54.8%	162	38
Braxton	3,044	206	1,552	1,758	57.7%	152	39
Hardy	2,950	178	1,084	1,262	42.8%	147	40
Monroe	2,728	200	985	1,185	43.4%	136	41
Grant	2,463	138	937	1,075	43.6%	123	42
Clay	2,454	165	1,369	1,534	62.5%	123	43
Summers	2,322	213	1,101	1,314	56.6%	116	44
Ritchie	2,234	145	867	1,012	45.3%	112	45
Webster	2,020	182	1,095	1,277	63.2%	101	46
Tyler	1,887	118	777	895	47.4%	94	47
Pocahontas	1,717	149	673	822	47.9%	86	48

WV CHIP Enrollment Report

January 2009

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jan-09	Total Medicaid Enrollment Jan-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Pendleton	1,632	113	418	531	32.5%	82	49
Doddridge	1,607	131	672	803	50.0%	80	50
Pleasants	1,593	96	494	590	37.0%	80	51
Calhoun	1,389	131	796	927	66.8%	69	52
Tucker	1,354	163	480	643	47.5%	68	53
Wirt	1,268	106	550	656	51.7%	63	54
Gilmer	1,154	90	538	628	54.4%	58	55
Totals	382,490	24,354	150,527	174,881	45.7%	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.