



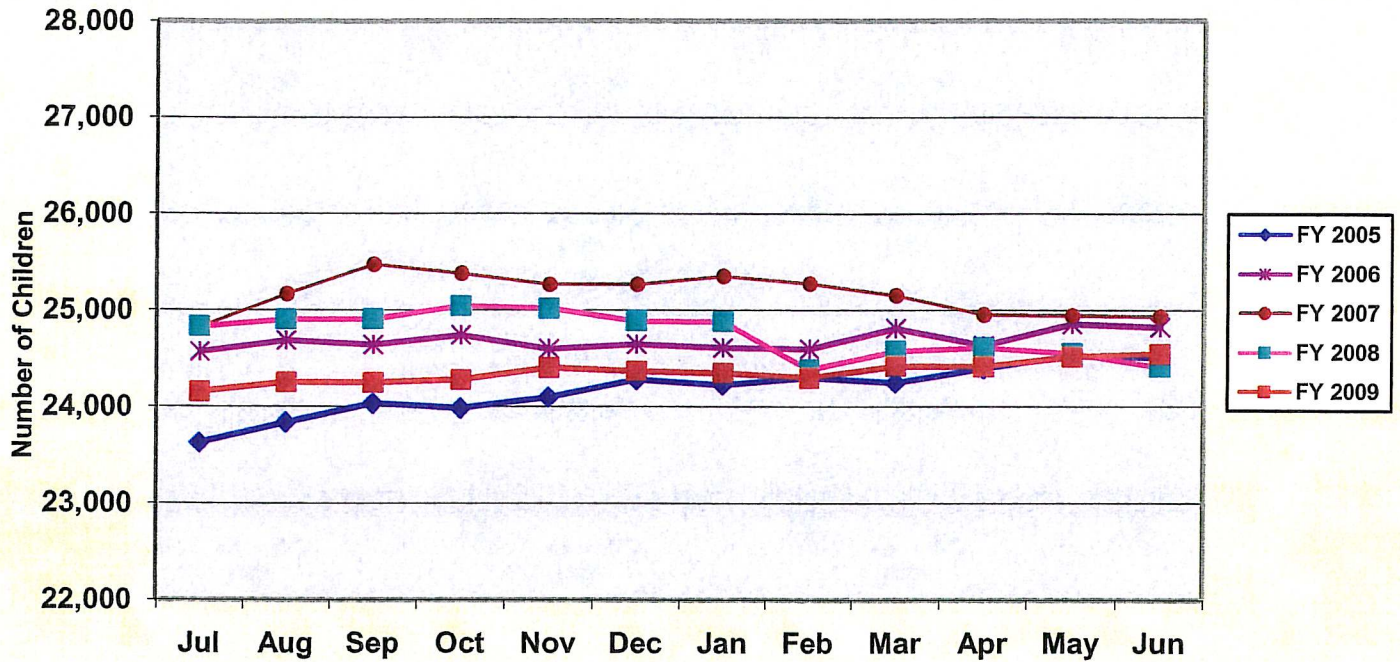
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Children's Health Insurance Program
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Joint Committee on Government and Finance Report

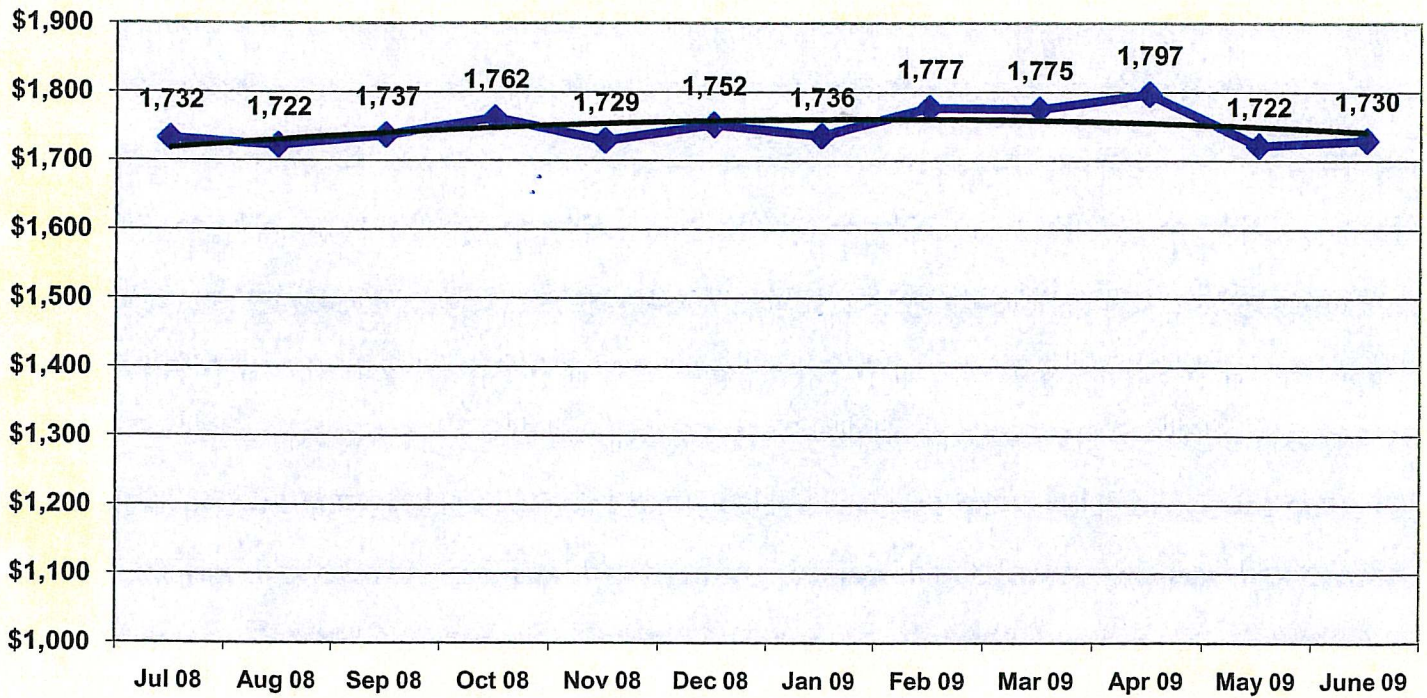
August 2009

WV CHIP Enrollment



July 31, 2009 Enrollment 24,533

Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program
Comparative Balance Sheet
June 2009 and 2008
(Accrual Basis)**

	June 30, 2009	June 30, 2008	Variance	
Assets:				
Cash & Cash Equivalents	\$10,952,407	\$8,254,028	\$2,698,379	33%
Due From Federal Government	\$3,215,434	\$2,912,490	\$302,944	10%
Due From Other Funds	\$771,761	\$640,194	\$131,567	21%
Accrued Interest Receivable	\$3,500	\$14,753	(\$11,253)	-76%
Fixed Assets, at Historical Cost	<u>\$70,282</u>	<u>\$71,379</u>	<u>(\$1,097)</u>	<u>-2%</u>
 Total Assets	 <u>\$15,013,384</u>	 <u>\$11,892,845</u>	 <u>\$3,120,539</u>	 <u>26%</u>
Liabilities:				
Due to Other Funds	\$256,634	\$102,684	\$153,950	150%
Deferred Revenue	\$3,311,555	\$1,514,347	\$1,797,208	119%
Unpaid Insurance Claims Liability	<u>\$3,940,000</u>	<u>\$3,450,000</u>	<u>\$490,000</u>	<u>14%</u>
 Total Liabilities	 <u>\$7,508,190</u>	 <u>\$5,067,031</u>	 <u>\$2,441,159</u>	 <u>48%</u>
 Fund Equity	 <u>\$7,505,195</u>	 <u>\$6,825,814</u>	 <u>\$679,381</u>	 <u>10%</u>
 Total Liabilities and Fund Equity	 <u>\$15,013,384</u>	 <u>\$11,892,845</u>	 <u>\$3,120,539</u>	 <u>26%</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 Twelve Months Ending June 30, 2009 and June 30, 2008
(Modified Accrual Basis)

	June 30, 2009	June 30, 2008	Variance	
Revenues:				
Federal Grants	38,090,330	35,895,264	2,195,066	6%
State Appropriations	10,971,688	10,968,995	2,693	0%
Premium Revenues	150,892	88,681	62,211	70%
Investment Earnings	<u>106,999</u>	<u>237,746</u>	<u>(130,747)</u>	-55%
 Total Operating Revenues	 <u>49,319,909</u>	 <u>47,190,686</u>	 <u>2,129,223</u>	 <u>5%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	12,224,125	10,951,787	1,272,338	12%
Physicians & Surgical	9,842,181	9,354,186	487,995	5%
Prescribed Drugs	8,330,498	8,168,467	162,031	2%
Dental	5,001,530	4,884,107	117,423	2%
Inpatient Hospital Services	3,940,702	3,795,569	145,133	4%
Outpatient Mental Health	1,324,451	1,258,980	65,471	5%
Durable & Disposable Med. Equip.	1,199,893	1,131,598	68,295	6%
Inpatient Mental Health	751,596	570,603	180,993	32%
Vision	620,112	597,657	22,455	4%
Therapy	470,990	378,309	92,681	24%
Medical Transportation	346,864	235,160	111,704	48%
Other Services	148,881	92,190	56,691	61%
Less: Collections*	<u>(709,494)</u>	<u>(601,431)</u>	<u>(108,063)</u>	<u>18%</u>
Total Claims	<u>43,492,329</u>	<u>40,817,182</u>	<u>2,675,147</u>	<u>7%</u>
General and Admin Expenses:				
Salaries and Benefits	490,749	471,346	19,403	4%
Program Administration	2,178,074	2,045,437	132,637	6%
Eligibility	318,877	303,426	15,451	5%
Outreach & Health Promotion	128,013	80,419	47,594	59%
Current	<u>184,039</u>	<u>132,180</u>	<u>51,859</u>	<u>39%</u>
Total Administrative	<u>3,299,752</u>	<u>3,032,808</u>	<u>266,944</u>	<u>9%</u>
 Total Expenditures	 <u>46,792,081</u>	 <u>43,849,990</u>	 <u>2,942,091</u>	 <u>7%</u>
Excess of Revenues Over (Under) Expenditures	2,527,829	3,340,696	(812,867)	-24%
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>7,505,195</u>	<u>6,825,814</u>	<u>679,381</u>	<u>10%</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 Twelve Months Ended June 30, 2009

	Budgeted for		Year to Date		Year to Date		Year to Date		Monthly		
	Year	Budgeted Amt	Budgeted Amt	Actual Amt	Actual Amt	Variance*	Budgeted Amt	Jun-09	May-09	Apr-09	
Projected Cost	\$42,533,167	\$42,533,167	\$43,681,286	(\$1,148,119)	-3%	\$3,544,431	\$3,580,395	\$3,639,125	\$5,133,053		
Premiums	136,290	136,290	150,892	(\$14,602)	11%	11,358	\$20,786	\$18,087	\$16,052		
Subrogation & Rebates	539,625	539,625	709,151	(169,526)	31%	44,969	43,452	8,186	78,263		
Net Benefit Cost	41,857,252	41,857,252	442,821,243	(\$963,991)	-2%	3,488,104	3,516,157	3,612,852	5,038,738		
Salaries & Benefits	\$515,486	\$515,486	\$490,751	\$24,735	5%	\$42,957	\$39,895	\$40,492	\$40,615		
Program Administration	2,080,170	2,080,170	2,093,227	(13,057)	-1%	173,348	205,072	179,685	93,944		
Eligibility	318,670	318,670	296,464	22,206	7%	26,556	60,771	6,418	0		
Outreach	81,895	81,895	121,866	(39,971)	-49%	6,825	15,020	10,670	3,780		
Current Expense	140,400	140,400	143,671	(3,271)	-2%	11,700	13,584	8,486	16,774		
Total Admin Cost	\$3,136,622	\$3,136,622	\$3,145,979	(\$9,357)	0%	\$261,385	\$334,342	\$245,751	\$155,113		
Total Program Cost	\$44,993,874	\$44,993,874	\$45,967,222	(\$973,348)	-2%	\$3,749,489	\$3,850,499	\$3,858,603	\$5,193,851		
Federal Share 81.98%	36,485,532	36,485,532	\$37,550,029	(1,064,497)	-3%	3,040,461	3,142,392	3,149,006	4,238,702		
State Share 18.02%	8,508,342	8,508,342	\$8,417,193	91,149	1%	709,028	708,107	709,597	955,149		
Total Program Cost *	\$44,993,874	\$44,993,874	\$45,967,222	(\$973,348)	-2%	\$3,749,489	\$3,850,499	\$3,858,603	\$5,193,851		

* Positive percentages indicate favorable variances

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

Unaudited - Cash Basis For Management Purposes Only - Unaudited

Memo for Calcs Above:

Notes:

1/. Total budgeted for Year Program costs are CCRC Actuary's Base Line Scenerio dated 6/30/08 Final worksheet Net Paid Program Costs.

2/. Federal Share for FFY 2008 is 81.98%. Federal Share for FFY 2009 (10/1/08 - 9/30/09) is set at 81.61%.

WVCHIP Enrollment Report

ATTACHMENT 1

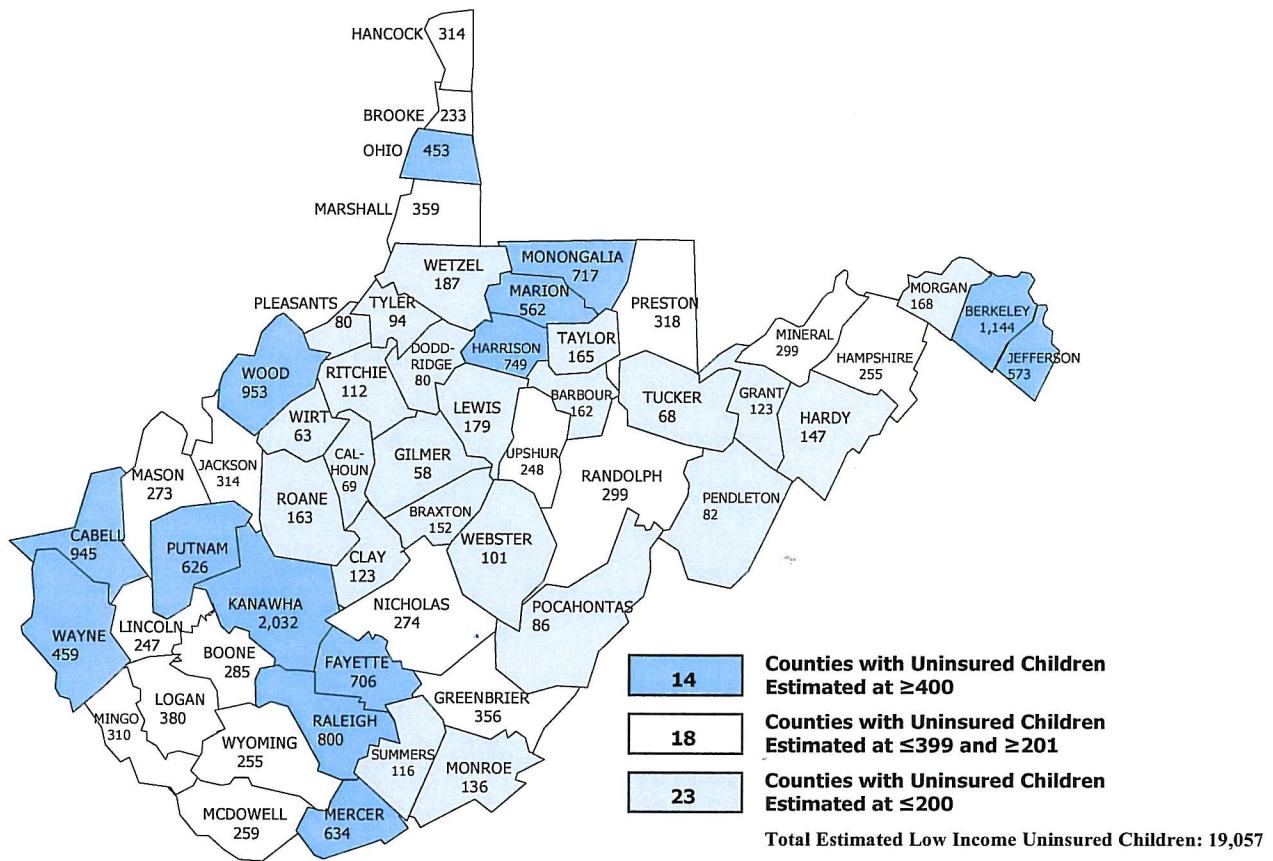
July 2009

<u>County</u>	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jul-09	Total Medicaid Enrollment Jul-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Kanawha	40,647	2,217	16,575	18,792	46.2%	2,032	1
Berkeley	22,882	1,265	6,941	8,206	35.9%	1,144	2
Wood	19,063	1,139	7,976	9,115	47.8%	953	3
Cabell	18,900	995	8,179	9,174	48.5%	945	4
Raleigh	15,992	1,264	7,067	8,331	52.1%	800	5
Harrison	14,973	910	5,753	6,663	44.5%	749	6
Monongalia	14,346	736	4,105	4,841	33.7%	717	7
Mercer	12,687	1,108	6,620	7,728	60.9%	634	8
Putnam	12,522	721	3,185	3,906	31.2%	626	9
Jefferson	11,465	414	2,531	2,945	25.7%	573	10
Marion	11,245	722	4,240	4,962	44.1%	562	11
Fayette	9,692	884	4,739	5,623	58.0%	485	12
Wayne	9,176	552	4,129	4,681	51.0%	459	13
Ohio	9,068	551	2,987	3,538	39.0%	453	14
Logan	7,610	565	3,903	4,468	58.7%	380	15
Marshall	7,176	362	2,740	3,102	43.2%	359	16
Greenbrier	7,110	559	2,817	3,376	47.5%	356	17
Preston	6,354	474	2,327	2,801	44.1%	318	18
Jackson	6,277	383	2,585	2,968	47.3%	314	19
Hancock	6,270	361	2,338	2,699	43.0%	314	20
Mingo	6,204	394	3,078	3,472	56.0%	310	21
Mineral	5,973	283	2,015	2,298	38.5%	299	22
Randolph	5,971	436	2,619	3,055	51.2%	299	23
Boone	5,706	308	2,579	2,887	50.6%	285	24
Nicholas	5,478	413	2,559	2,972	54.3%	274	25
Mason	5,461	279	2,550	2,829	51.8%	273	26
McDowell	5,170	359	3,300	3,659	70.8%	259	27
Hampshire	5,110	281	2,064	2,345	45.9%	255	28
Wyoming	5,092	412	2,647	3,059	60.1%	255	29
Upshur	4,956	427	2,222	2,649	53.5%	248	30
Lincoln	4,945	398	2,623	3,021	61.1%	247	31
Brooke	4,658	313	1,514	1,827	39.2%	233	32
Wetzel	3,732	214	1,655	1,869	50.1%	187	33
Lewis	3,577	295	1,765	2,060	57.6%	179	34
Morgan	3,365	246	1,184	1,430	42.5%	168	35
Taylor	3,307	232	1,372	1,604	48.5%	165	36
Roane	3,266	263	1,710	1,973	60.4%	163	37
Barbour	3,248	294	1,535	1,829	56.3%	162	38
Braxton	3,044	197	1,534	1,731	56.9%	152	39
Hardy	2,950	153	1,157	1,310	44.4%	147	40
Monroe	2,728	194	1,047	1,241	45.5%	136	41
Grant	2,463	153	940	1,093	44.4%	123	42
Clay	2,454	199	1,395	1,594	64.9%	123	43
Summers	2,322	218	1,132	1,350	58.1%	116	44
Ritchie	2,234	141	954	1,095	49.0%	112	45
Webster	2,020	169	1,155	1,324	65.6%	101	46
Tyler	1,887	128	754	882	46.7%	94	47
Pocahontas	1,717	145	675	820	47.8%	86	48

WVCHIP Enrollment Report

July 2009

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jul-09	Total Medicaid Enrollment Jul-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Pendleton	1,632	104	467	571	35.0%	82	49
Doddridge	1,607	131	740	871	54.2%	80	50
Pleasants	1,593	98	540	638	40.0%	80	51
Calhoun	1,389	128	847	975	70.2%	69	52
Tucker	1,354	144	497	641	47.3%	68	53
Wirt	1,268	109	550	659	52.0%	63	54
Gilmer	1,154	93	563	656	56.9%	58	55
Totals	382,490	24,533	155,675	180,208	47.1%	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.