

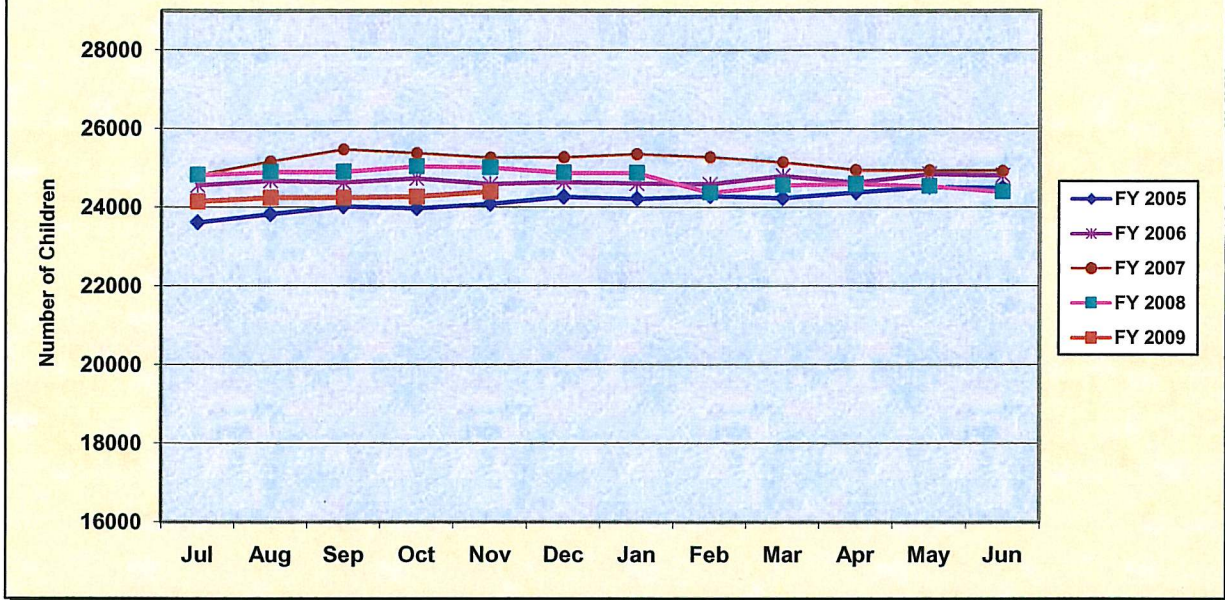


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Joint Committee on Government and Finance Report

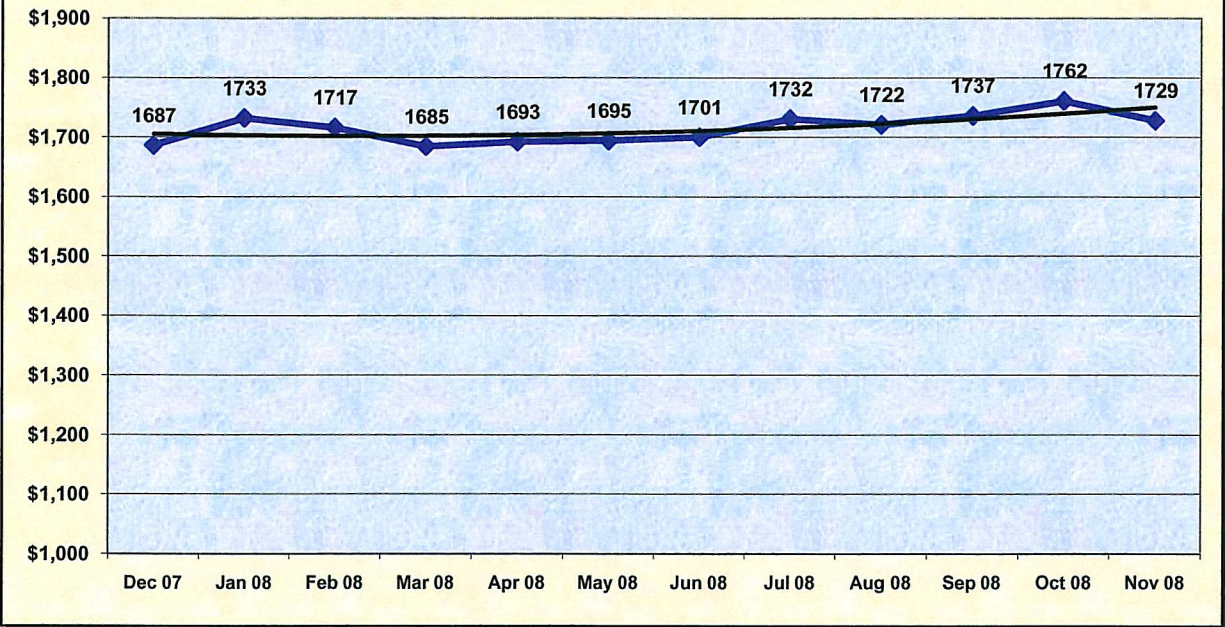
January 2009

WV CHIP Enrollment



December 31, 2008 Enrollment 24,374

Annualized Health Care Expenditures (Cost per Child)



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

	November 30, 2008	November 30, 2007	Variance	
Assets:				
Cash & Cash Equivalents	\$9,778,848	\$6,389,109	\$3,389,739	53%
Due From Federal Government	\$2,856,609	\$3,377,989	(\$521,380)	-15%
Due From Other Funds	\$643,708	\$742,515	(\$98,807)	-13%
Accrued Interest Receivable	\$10,567	\$23,091	(\$12,524)	-54%
Fixed Assets, at Historical Cost	<u>\$70,829</u>	<u>\$61,147</u>	<u>\$9,682</u>	<u>16%</u>
Total Assets	<u>\$13,360,561</u>	<u>\$10,593,851</u>	<u>\$2,766,710</u>	<u>26%</u>
Liabilities:				
Due to Other Funds	\$310,317	\$300,504	\$9,813	3%
Deferred Revenue	\$3,528,557	\$1,057,965	\$2,470,592	234%
Unpaid Insurance Claims Liability	<u>\$3,190,000</u>	<u>\$3,820,000</u>	(\$630,000)	-16%
Total Liabilities	<u>\$7,028,874</u>	<u>\$5,178,469</u>	<u>\$1,850,405</u>	<u>36%</u>
Fund Equity	<u>\$6,331,687</u>	<u>\$5,415,382</u>	<u>\$916,305</u>	<u>17%</u>
Total Liabilities and Fund Equity	<u>\$13,360,561</u>	<u>\$10,593,851</u>	<u>\$2,766,710</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 Five Months Ending November 30, 2008 and November 30, 2007
(Modified Accrual Basis)

	November 30, 2008	November 30, 2007	Variance	
Revenues:				
Federal Grants	14,928,676	15,429,020	(500,344)	-3%
State Appropriations	4,608,109	4,606,978	1,131	0%
Premium Revenues	44,657	29,706	14,951	50%
Investment Earnings	<u>78,305</u>	<u>108,393</u>	<u>(30,088)</u>	-28%
 Total Operating Revenues	 <u>19,659,748</u>	 <u>20,174,097</u>	 <u>(514,349)</u>	 <u>-3%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	4,518,452	4,523,900	(5,448)	0%
Physicians & Surgical	3,947,919	3,664,869	283,050	8%
Prescribed Drugs	3,297,747	3,368,279	(70,532)	-2%
Dental	2,101,305	2,181,372	(80,067)	-4%
Inpatient Hospital Services	1,529,176	1,796,417	(267,241)	-15%
Durable & Disposable Med. Equip.	529,672	445,611	84,061	19%
Outpatient Mental Health	499,146	478,407	20,739	4%
Vision	286,674	288,048	(1,374)	0%
Inpatient Mental Health	262,026	222,458	39,568	18%
Therapy	161,556	177,263	(15,707)	-9%
Medical Transportation	133,216	121,847	11,369	9%
Other Services	35,702	34,751	951	3%
Less: Collections*	<u>(351,138)</u>	<u>(361,543)</u>	<u>10,405</u>	<u>-3%</u>
Total Claims	<u>16,951,453</u>	<u>16,941,679</u>	<u>9,774</u>	<u>0%</u>
General and Admin Expenses:				
Salaries and Benefits	206,747	210,602	(3,855)	-2%
Program Administration	897,826	880,835	16,991	2%
Eligibility	140,712	130,232	10,480	8%
Outreach & Health Promotion	48,637	29,206	19,431	67%
Current	<u>60,052</u>	<u>51,279</u>	<u>8,773</u>	<u>17%</u>
Total Administrative	<u>1,353,974</u>	<u>1,302,154</u>	<u>51,820</u>	<u>4%</u>
 Total Expenditures	 <u>18,305,427</u>	 <u>18,243,833</u>	 <u>61,594</u>	 <u>0%</u>
 Excess of Revenues Over (Under) Expenditures	 1,354,321	 1,930,264	 (575,943)	 -30%
 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>6,331,687</u>	 <u>5,415,382</u>	 <u>916,305</u>	 <u>17%</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 Five Months Ended November 30, 2008**

	Budgeted for Year	Year to Date		Year to Date Variance*	Monthly Budgeted Amt	Nov-08	Oct-08	Sep-08
		Budgeted Amt	Actual Amt					
Projected Cost	\$42,359,047	\$17,649,603	\$16,659,249	\$990,354	\$3,529,921	\$2,626,269	\$4,674,673	\$2,476,025
Premiums	136,290	56,788	44,657	\$12,130	11,358	6,994	10,229	9,590
Subrogation & Rebates	539,625	224,844	351,468	(126,624)	44,969	45,116	69,624	82,473
Net Benefit Cost	41,683,132	\$17,367,972	\$16,280,346	\$1,087,625	3,473,594	2,581,153	4,605,049	2,383,961
Salaries & Benefits	\$515,486	\$214,786	\$206,748	\$8,038	\$42,957	\$40,876	\$40,849	\$40,232
Program Administration	2,080,170	866,738	753,990	112,748	173,348	168,682	165,148	191,733
Eligibility	318,670	132,779	84,172	48,607	26,556	0	0	84,172
Outreach	81,895	34,123	48,637	(14,514)	6,825	15,500	1,171	23,615
Current Expense	140,400	58,500	52,793	5,707	11,700	10,994	19,024	5,939
Total Admin Cost	\$3,136,622	\$1,306,926	\$1,146,340	\$160,586	\$261,385	\$236,052	\$226,192	\$345,691
Total Program Cost	\$44,819,754	\$18,674,897	\$17,426,686	\$1,248,211	\$3,734,979	\$2,817,205	\$4,831,241	\$2,729,652
Federal Share 81.98%	36,344,338	\$15,143,474	\$14,258,098	885,376	3,028,695	2,299,121	3,942,776	2,237,769
State Share 18.02%	8,475,415	\$3,531,423	\$3,168,588	362,835	706,285	518,084	888,465	491,883
Total Program Cost	*: \$44,819,754	\$18,674,897	\$17,426,686	\$1,248,211	\$3,734,979	\$2,817,205	\$4,831,241	\$2,729,652

* 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

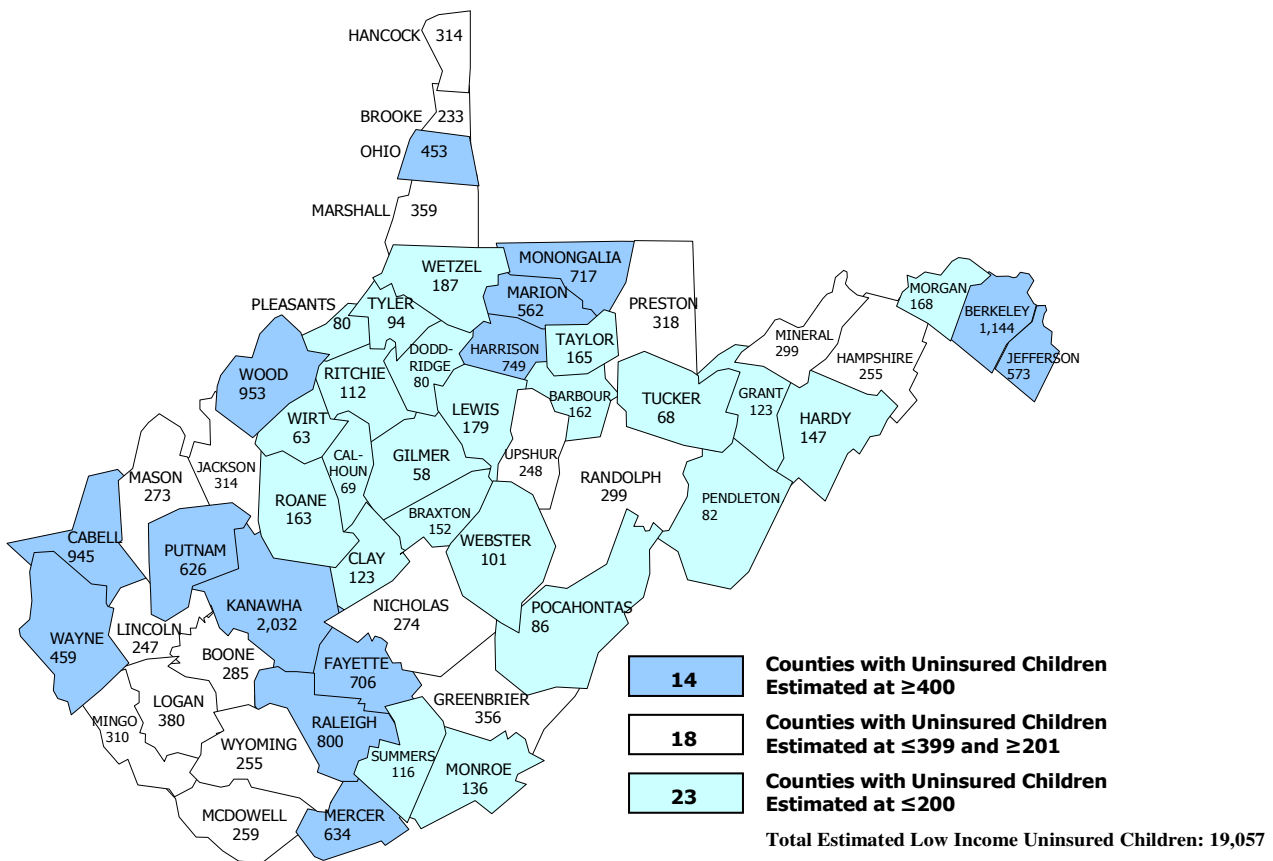
December 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Dec-08	Total Medicaid Enrollment Dec-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Kanawha	40,647	2,133	16,235	18,368	45.2%	2,032	1
Berkeley	22,882	1,210	6,101	7,311	32.0%	1,144	2
Wood	19,063	1,148	7,516	8,664	45.4%	953	3
Cabell	18,900	970	7,865	8,835	46.7%	945	4
Raleigh	15,992	1,209	6,815	8,024	50.2%	800	5
Harrison	14,973	922	5,684	6,606	44.1%	749	6
Monongalia	14,346	734	4,024	4,758	33.2%	717	7
Mercer	12,687	1,076	6,443	7,519	59.3%	634	8
Putnam	12,522	648	2,972	3,620	28.9%	626	9
Jefferson	11,465	388	2,275	2,663	23.2%	573	10
Marion	11,245	739	4,123	4,862	43.2%	562	11
Fayette	9,692	905	4,466	5,371	55.4%	485	12
Wayne	9,176	558	4,020	4,578	49.9%	459	13
Ohio	9,068	540	2,840	3,380	37.3%	453	14
Logan	7,610	538	3,791	4,329	56.9%	380	15
Marshall	7,176	384	2,625	3,009	41.9%	359	16
Greenbrier	7,110	591	2,676	3,267	45.9%	356	17
Preston	6,354	499	2,254	2,753	43.3%	318	18
Jackson	6,277	357	2,440	2,797	44.6%	314	19
Hancock	6,270	373	2,152	2,525	40.3%	314	20
Mingo	6,204	386	3,095	3,481	56.1%	310	21
Mineral	5,973	297	1,912	2,209	37.0%	299	22
Randolph	5,971	471	2,412	2,883	48.3%	299	23
Boone	5,706	294	2,517	2,811	49.3%	285	24
Nicholas	5,478	421	2,479	2,900	52.9%	274	25
Mason	5,461	314	2,506	2,820	51.6%	273	26
McDowell	5,170	389	3,166	3,555	68.8%	259	27
Hampshire	5,110	266	1,853	2,119	41.5%	255	28
Wyoming	5,092	422	2,525	2,947	57.9%	255	29
Upshur	4,956	416	2,177	2,593	52.3%	248	30
Lincoln	4,945	428	2,492	2,920	59.1%	247	31
Brooke	4,658	279	1,438	1,717	36.9%	233	32
Wetzel	3,732	222	1,576	1,798	48.2%	187	33
Lewis	3,577	298	1,695	1,993	55.7%	179	34
Morgan	3,365	238	1,117	1,355	40.3%	168	35
Taylor	3,307	224	1,305	1,529	46.2%	165	36
Roane	3,266	275	1,564	1,839	56.3%	163	37
Barbour	3,248	297	1,509	1,806	55.6%	162	38
Braxton	3,044	207	1,517	1,724	56.6%	152	39
Hardy	2,950	175	1,071	1,246	42.2%	147	40
Monroe	2,728	195	971	1,166	42.7%	136	41
Grant	2,463	144	937	1,081	43.9%	123	42
Clay	2,454	163	1,378	1,541	62.8%	123	43
Summers	2,322	215	1,118	1,333	57.4%	116	44
Ritchie	2,234	153	874	1,027	46.0%	112	45
Webster	2,020	192	1,079	1,271	62.9%	101	46
Tyler	1,887	119	770	889	47.1%	94	47
Pocahontas	1,717	148	654	802	46.7%	86	48

WV CHIP Enrollment Report

December 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Dec-08	Total Medicaid Enrollment Dec-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Pendleton	1,632	113	430	543	33.3%	82	49
Doddridge	1,607	124	673	797	49.6%	80	50
Pleasants	1,593	95	497	592	37.2%	80	51
Calhoun	1,389	122	766	888	63.9%	69	52
Tucker	1,354	159	480	639	47.2%	68	53
Wirt	1,268	103	537	640	50.5%	63	54
Gilmer	1,154	88	523	611	53.0%	58	55
Totals	382,490	24,374	148,930	173,304	45.3%	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.