

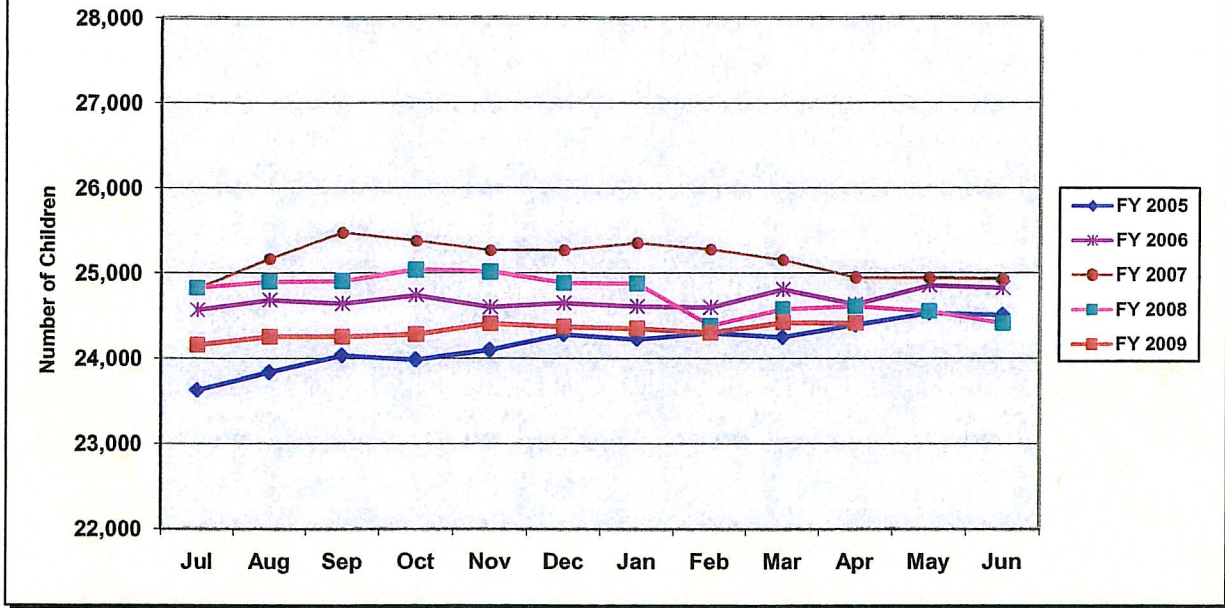


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**Joint Committee on  
Government and Finance  
Report**

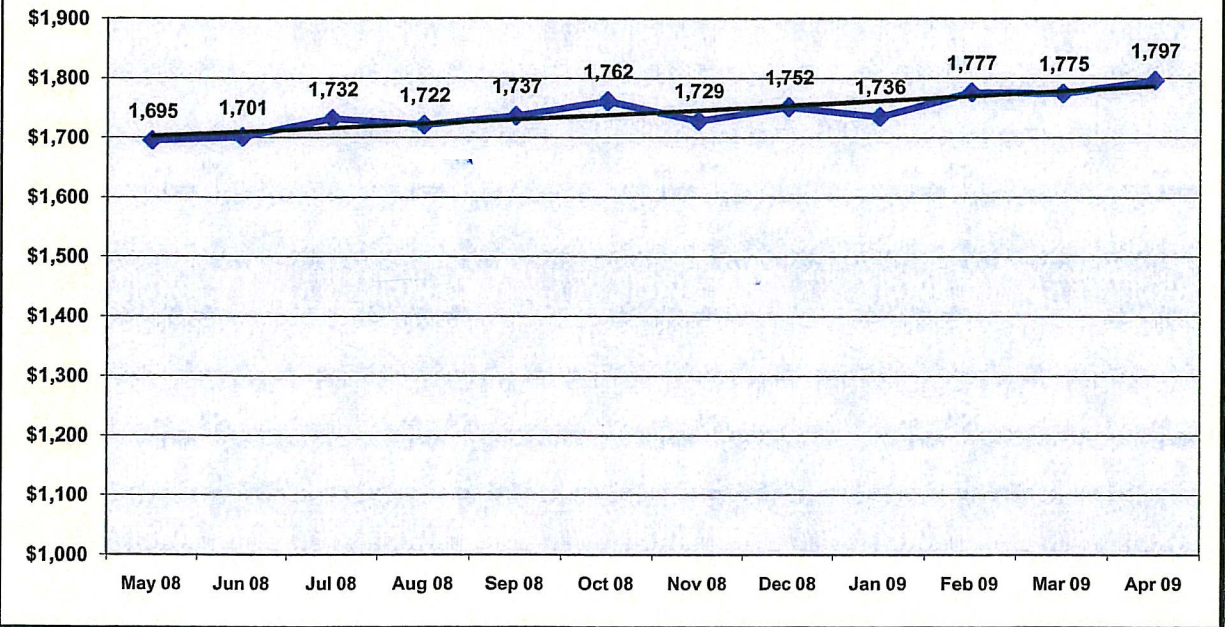
**June 2009**

### WV CHIP Enrollment



May 31, 2009 Enrollment 24,524

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



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

	April 30, 2009	April 30, 2008	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$11,484,397	\$9,648,937	\$1,835,460	19%
Due From Federal Government	\$3,313,807	\$3,012,039	\$301,768	10%
Due From Other Funds	\$746,733	\$662,075	\$84,658	13%
Accrued Interest Receivable	\$1,810	\$16,734	(\$14,924)	-89%
Fixed Assets, at Historical Cost	<u>\$70,282</u>	<u>\$61,569</u>	<u>\$8,713</u>	<u>14%</u>
<b>Total Assets</b>	<b><u>\$15,617,029</u></b>	<b><u>\$13,401,354</u></b>	<b><u>\$2,215,675</u></b>	<b><u>17%</u></b>
<b>Liabilities:</b>				
Due to Other Funds	\$240,540	\$304,115	(\$63,575)	-21%
Deferred Revenue	\$2,623,753	\$1,519,462	\$1,104,291	73%
Unpaid Insurance Claims Liability	<u>\$3,820,000</u>	<u>\$3,370,000</u>	<u>\$450,000</u>	<u>13%</u>
<b>Total Liabilities</b>	<b><u>\$6,684,292</u></b>	<b><u>\$5,193,577</u></b>	<b><u>\$1,490,715</u></b>	<b><u>29%</u></b>
<b>Fund Equity</b>	<b><u>\$8,932,736</u></b>	<b><u>\$8,207,777</u></b>	<b><u>\$724,959</u></b>	<b><u>9%</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$15,617,029</u></b>	<b><u>\$13,401,354</u></b>	<b><u>\$2,215,675</u></b>	<b><u>17%</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 Ten Months Ending April 30, 2009 and April 30, 2008**  
**(Modified Accrual Basis)**

	April 30, 2009	April 30, 2008	Variance	
Revenues:				
Federal Grants	31,722,510	29,454,728	2,267,782	8%
State Appropriations	10,971,688	10,968,995	2,693	0%
Premium Revenues	112,019	70,839	41,180	58%
Investment Earnings	<u>99,914</u>	<u>204,017</u>	<u>(104,103)</u>	-51%
 Total Operating Revenues	 <u>42,906,131</u>	 <u>40,698,579</u>	 <u>2,207,552</u>	 <u>5%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	10,046,032	8,853,571	1,192,461	13%
Physicians & Surgical	8,251,659	7,715,175	536,484	7%
Prescribed Drugs	7,145,315	6,795,951	349,364	5%
Dental	4,153,608	4,104,274	49,334	1%
Inpatient Hospital Services	3,282,775	2,948,288	334,487	11%
Outpatient Mental Health	1,092,661	1,001,179	91,482	9%
Durable & Disposable Med. Equip.	1,026,051	926,091	99,960	11%
Vision	532,231	519,087	13,144	3%
Inpatient Mental Health	611,104	491,039	120,065	24%
Therapy	376,819	315,327	61,492	20%
Medical Transportation	294,519	207,003	87,516	42%
Other Services	91,606	79,407	12,199	15%
Less: Collections*	<u>(657,183)</u>	<u>(542,791)</u>	<u>(114,392)</u>	<u>21%</u>
Total Claims	<u>36,247,197</u>	<u>33,413,601</u>	<u>2,833,596</u>	<u>8%</u>
General and Admin Expenses:				
Salaries and Benefits	410,362	397,316	13,046	3%
Program Administration	1,810,389	1,734,034	76,355	4%
Eligibility	252,092	274,930	(22,838)	-8%
Outreach & Health Promotion	106,997	57,611	49,386	86%
Current	<u>123,723</u>	<u>98,428</u>	<u>25,295</u>	<u>26%</u>
Total Administrative	<u>2,703,563</u>	<u>2,562,319</u>	<u>141,244</u>	<u>6%</u>
 Total Expenditures	 <u>38,950,760</u>	 <u>35,975,920</u>	 <u>2,974,840</u>	 <u>8%</u>
 Excess of Revenues Over (Under) Expenditures	 3,955,370	 4,722,659	 (767,289)	 -16%
 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>8,932,736</u>	 <u>8,207,777</u>	 <u>724,959</u>	 <u>9%</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 Ten Months Ended April 30, 2009

	Budgeted for	Year to Date		Year to Date		Monthly			
	Year	Budgeted Amt	Actual Amt	Actual Amt	Variance*	Budgeted Amt	Apr-09	Mar-09	Feb-09
Projected Cost	\$42,533,167	\$35,444,306	\$36,461,765	\$410,364	\$19,208	\$3,544,431	\$5,133,053	\$3,835,575	\$3,744,182
Premiums	136,290	113,575	112,019	1,708,470	25,005	11,358	\$16,052	15,420	13,327
Subrogation & Rebates	539,625	449,688	657,513	36,283	36,283	44,969	78,263	86,487	42,545
Net Benefit Cost	41,857,252	\$34,881,043	\$35,692,234	(27,930)	(4,601)	3,488,104	5,038,738	3,733,668	3,688,310
Salaries & Benefits	\$515,486	\$429,572	\$410,364	\$19,208	\$19,208	\$42,957	\$40,615	\$40,325	\$40,133
Program Administration	2,080,170	1,733,475	1,708,470	25,005	25,005	173,348	93,944	286,615	200,530
Eligibility	318,670	265,558	229,275	36,283	36,283	26,556	0	63,222	3,060
Outreach	81,895	68,246	96,176	(27,930)	(27,930)	6,825	3,780	17,354	2,224
Current Expense	140,400	117,000	121,601	(4,601)	(4,601)	11,700	16,774	14,280	14,228
Total Admin Cost	\$3,136,622	\$2,613,852	\$2,565,886	\$47,966	\$47,966	\$261,385	\$155,113	\$421,796	\$260,175
Total Program Cost	\$44,993,874	\$37,494,895	\$38,258,120	(\$763,225)	(\$763,225)	\$3,749,489	\$5,193,851	\$4,155,464	\$3,948,485
Federal Share 81.98%	36,485,532	\$30,404,610	\$31,258,631	(854,021)	(854,021)	3,040,461	4,238,702	3,391,274	3,222,358
State Share 18.02%	8,508,342	\$7,090,285	\$6,999,489	90,796	90,796	709,028	955,149	764,190	726,126
Total Program Cost	* \$44,993,874	\$37,494,895	\$38,258,120	(\$763,225)	(\$763,225)	\$3,749,489	\$5,193,851	\$4,155,464	\$3,948,485

\* 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%.

# WV CHIP Enrollment Report

ATTACHMENT 1

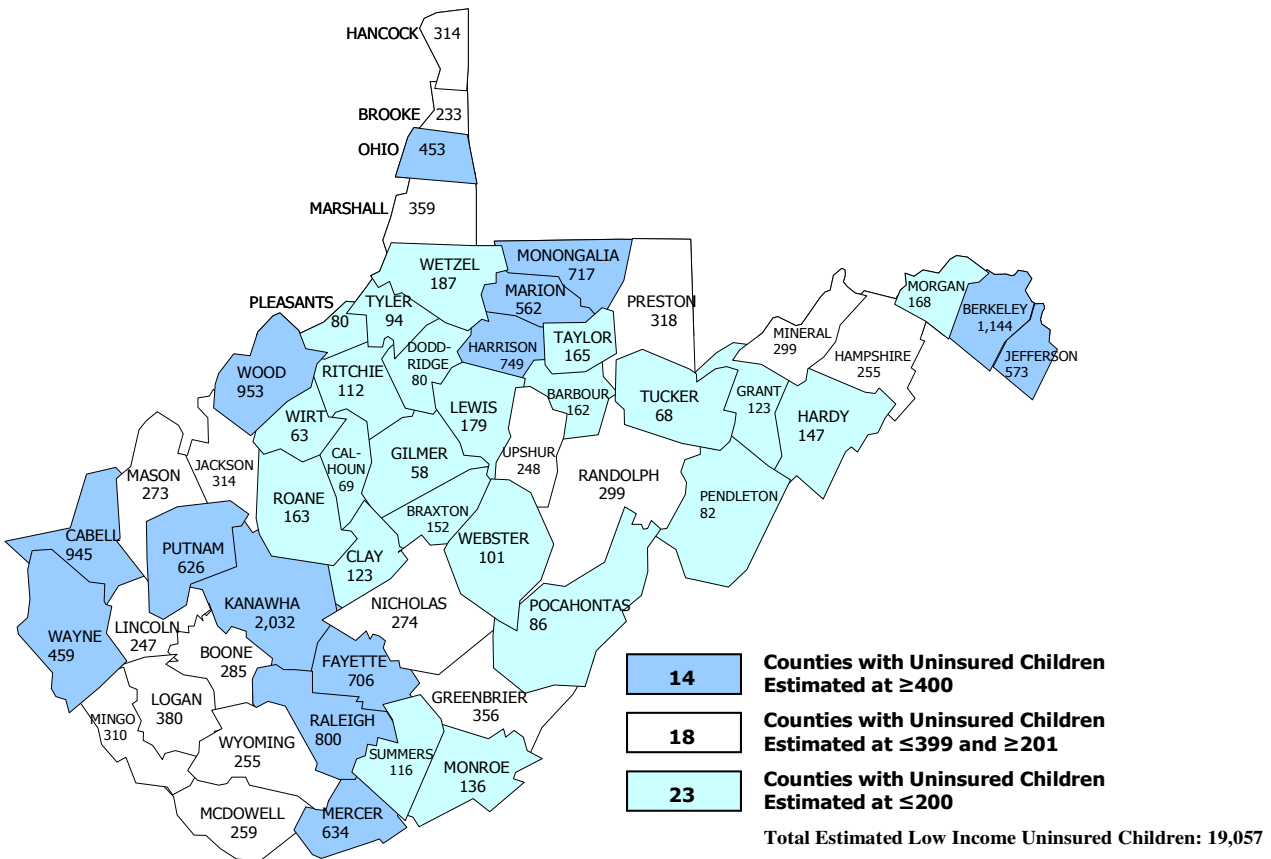
May 2009

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment May-09	Total Medicaid Enrollment May-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Barbour	3,248	299	1,498	1,797	55.3%	162	38
Berkeley	22,882	1,292	6,745	8,037	35.1%	1,144	2
Boone	5,706	311	2,521	2,832	49.6%	285	24
Braxton	3,044	189	1,557	1,746	57.4%	152	39
Brooke	4,658	307	1,488	1,795	38.5%	233	32
Cabell	18,900	995	8,100	9,095	48.1%	945	4
Calhoun	1,389	131	847	978	70.4%	69	52
Clay	2,454	190	1,412	1,602	65.3%	123	43
Doddridge	1,607	128	715	843	52.4%	80	50
Fayette	9,692	915	4,654	5,569	57.5%	485	12
Gilmer	1,154	99	558	657	56.9%	58	55
Grant	2,463	151	957	1,108	45.0%	123	42
Greenbrier	7,110	580	2,810	3,390	47.7%	356	17
Hampshire	5,110	273	1,994	2,267	44.4%	255	28
Hancock	6,270	351	2,304	2,655	42.3%	314	20
Hardy	2,950	162	1,149	1,311	44.4%	147	40
Harrison	14,973	910	5,734	6,644	44.4%	749	6
Jackson	6,277	373	2,549	2,922	46.6%	314	19
Jefferson	11,465	404	2,438	2,842	24.8%	573	10
Kanawha	40,647	2,199	16,582	18,781	46.2%	2,032	1
Lewis	3,577	306	1,716	2,022	56.5%	179	34
Lincoln	4,945	394	2,566	2,960	59.9%	247	31
Logan	7,610	545	3,868	4,413	58.0%	380	15
Marion	11,245	712	4,287	4,999	44.5%	562	11
Marshall	7,176	351	2,712	3,063	42.7%	359	16
Mason	5,461	297	2,569	2,866	52.5%	273	26
McDowell	5,170	377	3,344	3,721	72.0%	259	27
Mercer	12,687	1,090	6,588	7,678	60.5%	634	8
Mineral	5,973	297	1,972	2,269	38.0%	299	22
Mingo	6,204	373	3,061	3,434	55.4%	310	21
Monongalia	14,346	746	4,114	4,860	33.9%	717	7
Monroe	2,728	188	1,053	1,241	45.5%	136	41
Morgan	3,365	245	1,184	1,429	42.5%	168	35
Nicholas	5,478	417	2,556	2,973	54.3%	274	25
Ohio	9,068	552	2,978	3,530	38.9%	453	14
Pendleton	1,632	103	453	556	34.1%	82	49
Pleasants	1,593	102	540	642	40.3%	80	51
Pocahontas	1,717	138	661	799	46.5%	86	48
Preston	6,354	467	2,316	2,783	43.8%	318	18
Putnam	12,522	690	3,112	3,802	30.4%	626	9
Raleigh	15,992	1,249	6,997	8,246	51.6%	800	5
Randolph	5,971	445	2,600	3,045	51.0%	299	23
Ritchie	2,234	148	953	1,101	49.3%	112	45
Roane	3,266	268	1,658	1,926	59.0%	163	37
Summers	2,322	204	1,140	1,344	57.9%	116	44
Taylor	3,307	234	1,362	1,596	48.3%	165	36
Tucker	1,354	153	484	637	47.0%	68	53
Tyler	1,887	121	763	884	46.9%	94	47

# WV CHIP Enrollment Report

May 2009

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment May-09	Total Medicaid Enrollment May-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Upshur	4,956	429	2,232	2,661	53.7%	248	30
Wayne	9,176	547	4,145	4,692	51.1%	459	13
Webster	2,020	177	1,147	1,324	65.6%	101	46
Wetzel	3,732	216	1,625	1,841	49.3%	187	33
Wirt	1,268	113	548	661	52.1%	63	54
Wood	19,063	1,147	7,887	9,034	47.4%	953	3
Wyoming	5,092	424	2,583	3,007	59.1%	255	29
<b>Totals</b>	<b>382,490</b>	<b>24,524</b>	<b>154,386</b>	<b>178,910</b>	<b>46.8%</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.