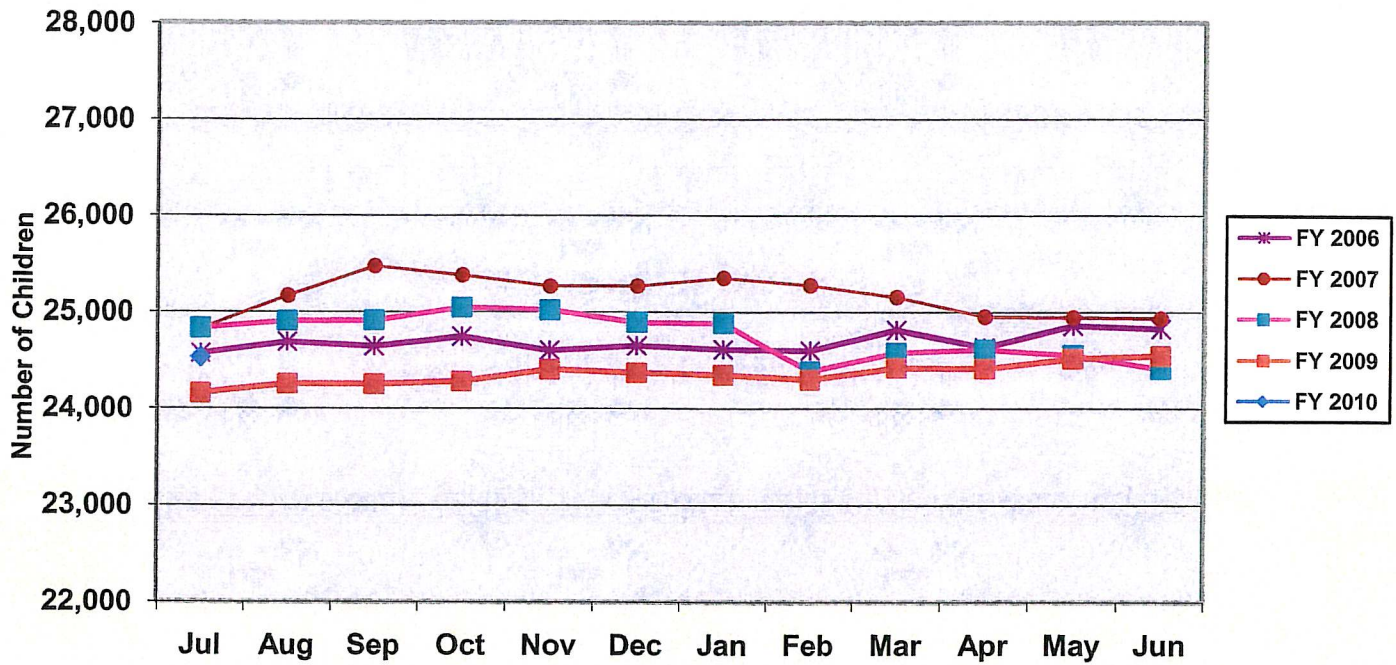


**West Virginia  
Children's Health Insurance Program  
1018 Kanawha Boulevard East  
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# **Joint Committee on Government and Finance Report**

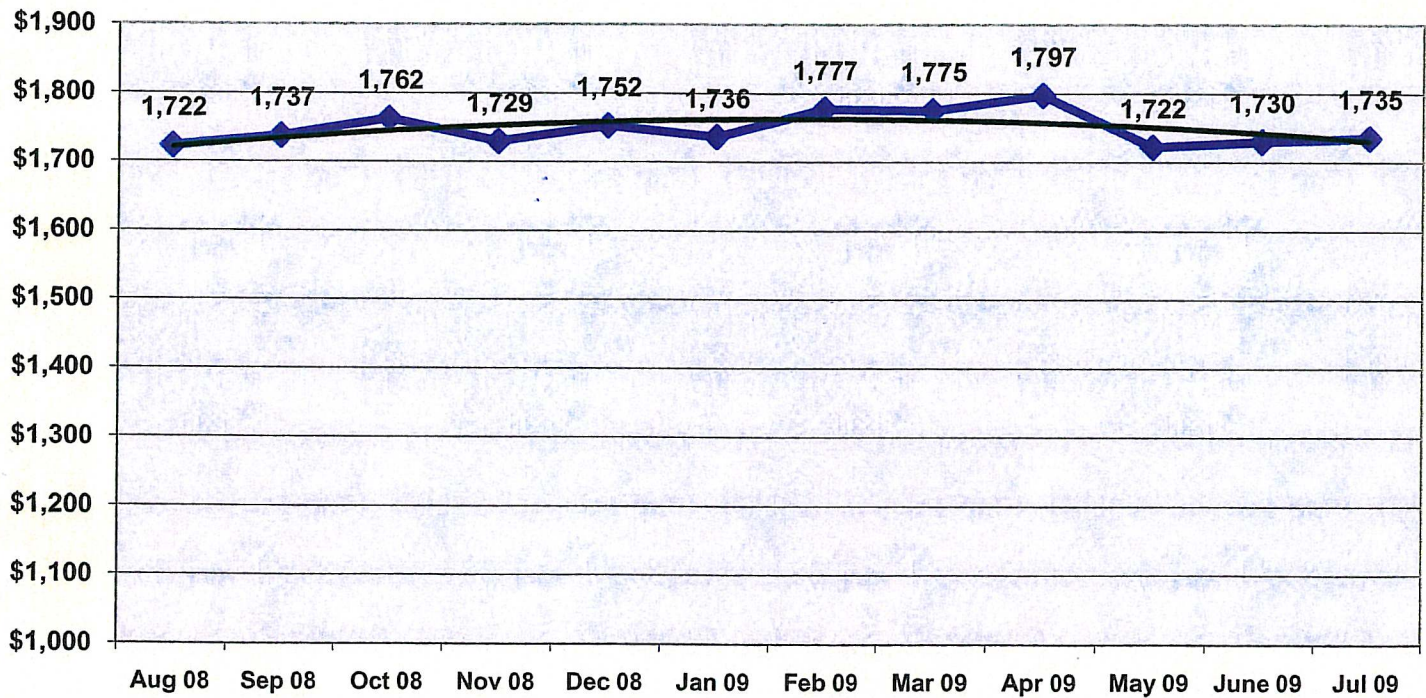
**September 2009**

## WV CHIP Enrollment



August 31, 2009 Enrollment 24,559

## Annualized Health Care Expenditures (Cost per Child)



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

	July 31, 2009	July 31, 2008	Variance	
Assets:				
Cash & Cash Equivalents	\$10,246,397	\$9,261,305	\$985,092	11%
Due From Federal Government	\$3,506,445	\$2,803,197	\$703,248	25%
Due From Other Funds	\$790,142	\$616,170	\$173,972	28%
Accrued Interest Receivable	\$1,783	\$17,128	(\$15,345)	-90%
Fixed Assets, at Historical Cost	<u>\$70,282</u>	<u>\$61,569</u>	<u>\$8,713</u>	<u>14%</u>
Total Assets	<u>\$14,615,049</u>	<u>\$12,759,369</u>	<u>\$1,855,680</u>	<u>15%</u>
Liabilities:				
Due to Other Funds	\$306,587	\$119,367	\$187,220	157%
Deferred Revenue	\$620,465	\$961,057	(\$340,592)	-35%
Unpaid Insurance Claims Liability	<u>\$3,990,000</u>	<u>\$3,300,000</u>	<u>\$690,000</u>	<u>21%</u>
Total Liabilities	<u>\$4,917,052</u>	<u>\$4,380,424</u>	<u>\$536,628</u>	<u>12%</u>
Fund Equity	<u>\$9,697,997</u>	<u>\$8,378,945</u>	<u>\$1,319,052</u>	<u>16%</u>
Total Liabilities and Fund Equity	<u>\$14,615,049</u>	<u>\$12,759,369</u>	<u>\$1,855,680</u>	<u>15%</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 One Month Ending July 31, 2009 and July 31, 2008**  
**(Modified Accrual Basis)**

	July 31, 2009	July 31, 2008	Variance	
Revenues:				
Federal Grants	3,215,699	2,982,184	233,515	8%
State Appropriations	2,194,542	2,194,338	204	0%
Premium Revenues	22,194	9,286	12,908	139%
Investment Earnings	<u>1,783</u>	<u>17,128</u>	<u>(15,345)</u>	-90%
 Total Operating Revenues	 <u>5,434,218</u>	 <u>5,202,936</u>	 <u>231,282</u>	 <u>4%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	1,037,586	897,517	140,069	16%
Physicians & Surgical	851,798	656,325	195,473	30%
Prescribed Drugs	727,842	710,650	17,192	2%
Dental	386,220	442,522	(56,302)	-13%
Inpatient Hospital Services	238,390	409,989	(171,599)	-42%
Durable & Disposable Med. Equip.	146,772	118,342	28,430	24%
Outpatient Mental Health	134,338	107,602	26,736	25%
Inpatient Mental Health	67,695	58,464	9,231	16%
Therapy	48,144	9,545	38,599	404%
Vision	19,934	19,429	505	3%
Medical Transportation	19,687	77,308	(57,621)	-75%
Other Services	2,922	9,611	(6,689)	-70%
Less: Collections*	<u>(48,376)</u>	<u>(113,007)</u>	<u>64,631</u>	<u>-57%</u>
Total Claims	<u>3,632,952</u>	<u>3,404,297</u>	<u>228,655</u>	<u>7%</u>
General and Admin Expenses:				
Salaries and Benefits	48,548	46,661	1,887	4%
Program Administration	247,419	157,742	89,677	57%
Eligibility	18,986	30,790	(11,804)	-38%
Outreach & Health Promotion	30,437	1,241	29,196	2353%
Current	<u>11,907</u>	<u>9,073</u>	<u>2,834</u>	<u>31%</u>
Total Administrative	<u>357,297</u>	<u>245,507</u>	<u>111,790</u>	<u>46%</u>
 Total Expenditures	 <u>3,990,249</u>	 <u>3,649,804</u>	 <u>340,445</u>	 <u>9%</u>
 Excess of Revenues Over (Under) Expenditures	 1,443,968	 1,553,132	 (109,164)	 -7%
 Fund Equity, Beginning	 <u>8,254,028</u>	 <u>6,825,813</u>	 <u>1,428,215</u>	 <u>21%</u>
 Fund Equity, Ending	 <u>9,697,997</u>	 <u>8,378,945</u>	 <u>1,319,052</u>	 <u>16%</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 2010  
For the One Month Ended July 31, 2009**

	Budgeted for	Year to Date		Year to Date		Monthly	
	Year	Budgeted Amt	Actual Amt	Year to Date Variance*	Budgeted Amt	Jul-09	
Projected Cost	\$49,543,584	\$4,128,632	\$3,650,607	\$478,025	\$4,128,632	\$3,650,607	12%
Premiums	305,826	25,486	22,194	\$3,292	25,486	22,194	-13%
Subrogation & Rebates	623,650	51,971	48,376	3,595	51,971	48,376	-7%
Net Benefit Cost	48,614,108	4,051,176	\$3,580,037	\$471,139	4,051,176	3,580,037	12%
		0					
Salaries & Benefits	\$581,411	\$48,451	\$48,548	(\$97)	\$48,451	\$48,548	0%
Program Administration	2,015,833	167,986	178,719	(10,733)	167,986	178,719	-6%
Eligibility	295,243	24,604	0	24,604	24,604	0	100%
Outreach	300,000	25,000	31,146	(6,146)	25,000	31,146	-25%
Current Expense	152,772	12,731	48,931	(36,200)	12,731	48,931	-284%
Total Admin Cost	\$3,345,259	\$278,772	\$307,344	(\$28,572)	\$278,772	\$307,344	-10%
Total Program Cost	\$51,959,367	\$4,329,947	\$3,887,381	\$442,567	\$4,329,947	\$3,887,381	10%
Federal Share 81.83%	42,489,772	3,540,814	\$3,172,491	368,323	3,540,814	3,172,491	10%
State Share 18.17%	9,469,595	789,133	\$714,889	74,244	789,133	714,889	9%
Total Program Cost	\$51,959,367	\$4,329,947	\$3,887,381	\$442,567	\$4,329,947	\$3,887,381	10%

\* Positive percentages indicate favorable variances

\*\* Budgeted Year Based on CCRC Actuary 6/30/2009 Report.

Unaudited - Cash Basis For Management Purposes Only - Unaudited

Memo for Calculations Above:

Notes:

1/. Total budgeted for Year Program costs are CCRC Actuary's Base Line Scenario dated 6/30/09 Final worksheet  
Net Paid Program Costs.

2/. Federal Share for FFY 2009 is 81.61%. Federal Share for FFY 2010 (10/1/09 - 9/30/10) is set at 81.83%.

# WVCHIP Enrollment Report

ATTACHMENT 1

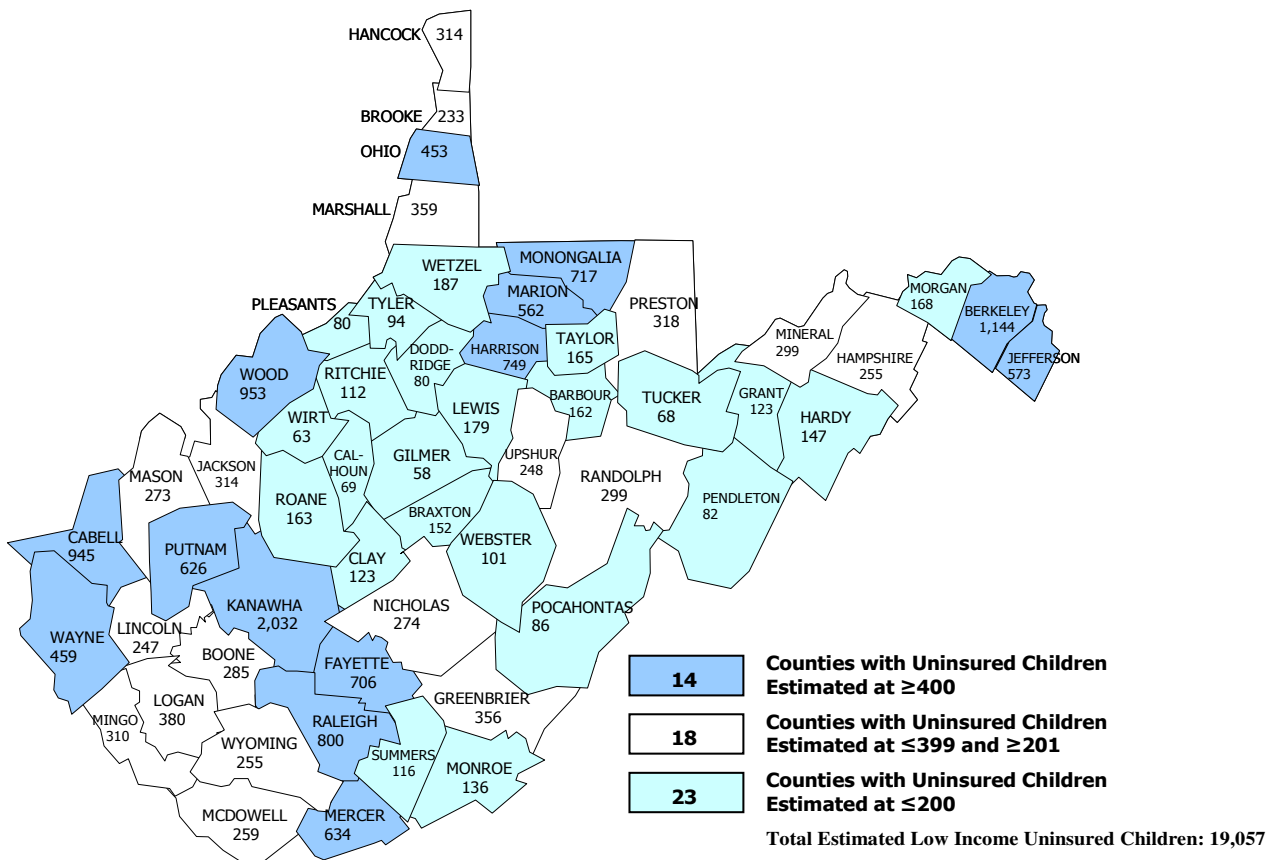
August 2009

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Aug-09	Total Medicaid Enrollment Aug-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Barbour	3,248	277	1,527	1,804	55.5%	162	38
Berkeley	22,882	1,264	6,915	8,179	35.7%	1,144	2
Boone	5,706	321	2,555	2,876	50.4%	285	24
Braxton	3,044	214	1,486	1,700	55.8%	152	39
Brooke	4,658	314	1,483	1,797	38.6%	233	32
Cabell	18,900	1,002	8,160	9,162	48.5%	945	4
Calhoun	1,389	123	853	976	70.3%	69	52
Clay	2,454	190	1,338	1,528	62.3%	123	43
Doddridge	1,607	135	739	874	54.4%	80	50
Fayette	9,692	880	4,693	5,573	57.5%	485	12
Gilmer	1,154	90	565	655	56.8%	58	55
Grant	2,463	168	897	1,065	43.2%	123	42
Greenbrier	7,110	584	2,826	3,410	48.0%	356	17
Hampshire	5,110	280	2,053	2,333	45.7%	255	28
Hancock	6,270	357	2,330	2,687	42.9%	314	20
Hardy	2,950	155	1,138	1,293	43.8%	147	40
Harrison	14,973	932	5,674	6,606	44.1%	749	6
Jackson	6,277	388	2,557	2,945	46.9%	314	19
Jefferson	11,465	412	2,493	2,905	25.3%	573	10
Kanawha	40,647	2,194	16,349	18,543	45.6%	2,032	1
Lewis	3,577	297	1,735	2,032	56.8%	179	34
Lincoln	4,945	397	2,608	3,005	60.8%	247	31
Logan	7,610	555	3,854	4,409	57.9%	380	15
Marion	11,245	716	4,269	4,985	44.3%	562	11
Marshall	7,176	370	2,738	3,108	43.3%	359	16
Mason	5,461	272	2,510	2,782	50.9%	273	26
McDowell	5,170	360	3,242	3,602	69.7%	259	27
Mercer	12,687	1,107	6,508	7,615	60.0%	634	8
Mineral	5,973	292	2,004	2,296	38.4%	299	22
Mingo	6,204	402	3,071	3,473	56.0%	310	21
Monongalia	14,346	716	4,134	4,850	33.8%	717	7
Monroe	2,728	201	1,050	1,251	45.9%	136	41
Morgan	3,365	238	1,176	1,414	42.0%	168	35
Nicholas	5,478	402	2,549	2,951	53.9%	274	25
Ohio	9,068	545	3,005	3,550	39.2%	453	14
Pendleton	1,632	99	472	571	35.0%	82	49
Pleasants	1,593	101	527	628	39.4%	80	51
Pocahontas	1,717	142	674	816	47.5%	86	48
Preston	6,354	480	2,349	2,829	44.5%	318	18
Putnam	12,522	732	3,175	3,907	31.2%	626	9
Raleigh	15,992	1,294	6,963	8,257	51.6%	800	5
Randolph	5,971	429	2,607	3,036	50.8%	299	23
Ritchie	2,234	140	936	1,076	48.2%	112	45
Roane	3,266	261	1,693	1,954	59.8%	163	37
Summers	2,322	205	1,133	1,338	57.6%	116	44
Taylor	3,307	231	1,363	1,594	48.2%	165	36
Tucker	1,354	144	492	636	47.0%	68	53
Tyler	1,887	134	745	879	46.6%	94	47

# WVCHIP Enrollment Report

August 2009

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Aug-09	Total Medicaid Enrollment Aug-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Upshur	4,956	427	2,184	2,611	52.7%	248	30
Wayne	9,176	551	4,077	4,628	50.4%	459	13
Webster	2,020	167	1,152	1,319	65.3%	101	46
Wetzel	3,732	209	1,668	1,877	50.3%	187	33
Wirt	1,268	114	546	660	52.1%	63	54
Wood	19,063	1,134	7,887	9,021	47.3%	953	3
Wyoming	5,092	415	2,563	2,978	58.5%	255	29
<b>Totals</b>	<b>382,490</b>	<b>24,559</b>	<b>154,290</b>	<b>178,849</b>	<b>46.8%</b>	<b>19,125</b>	



**Note 1:** The most recent estimate for all uninsured children statewide from the US Census Current Population Survey is 4.6%. 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:** It has been estimated that 7 of 10 uninsured children qualify or may have qualified for CHIP or Medicaid in the past, WVCHIP uses the 5% uninsured estimate as a target number for outreach.