

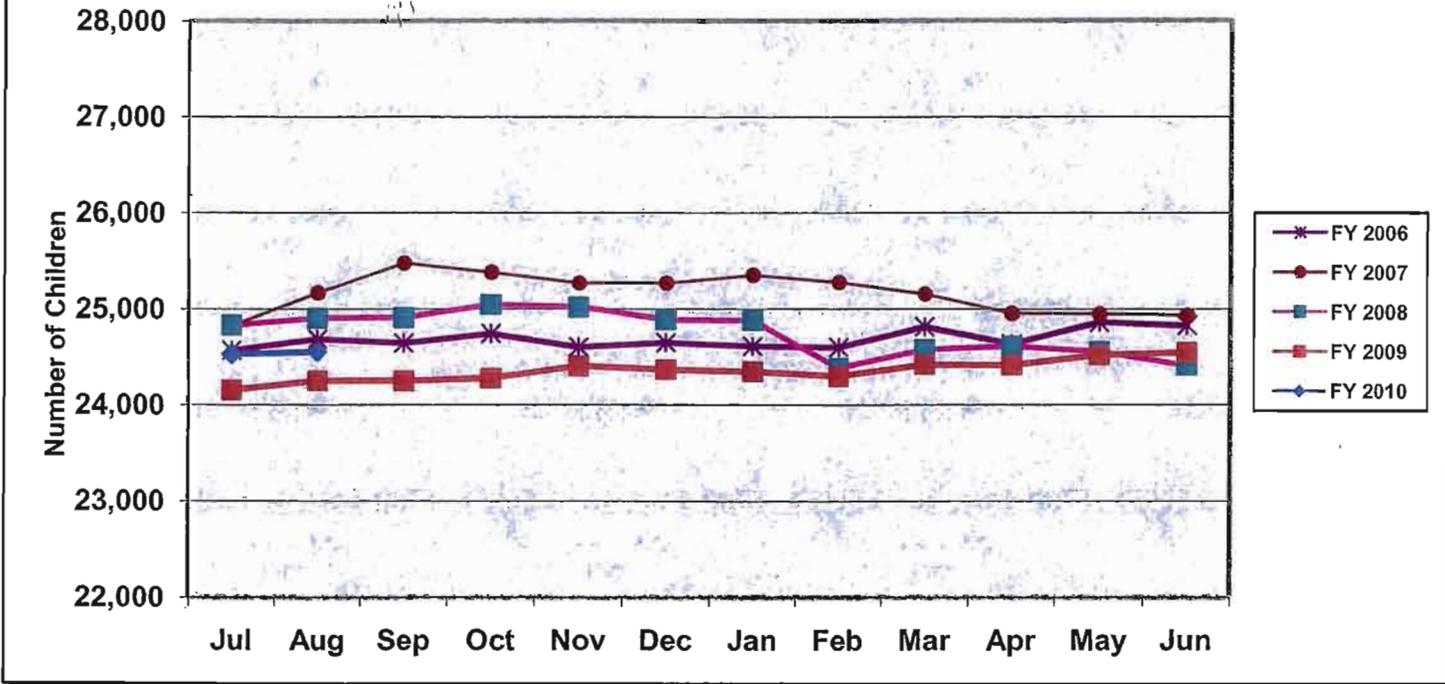
**West Virginia
Children's Health Insurance Program
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Joint Committee on Government and Finance Report

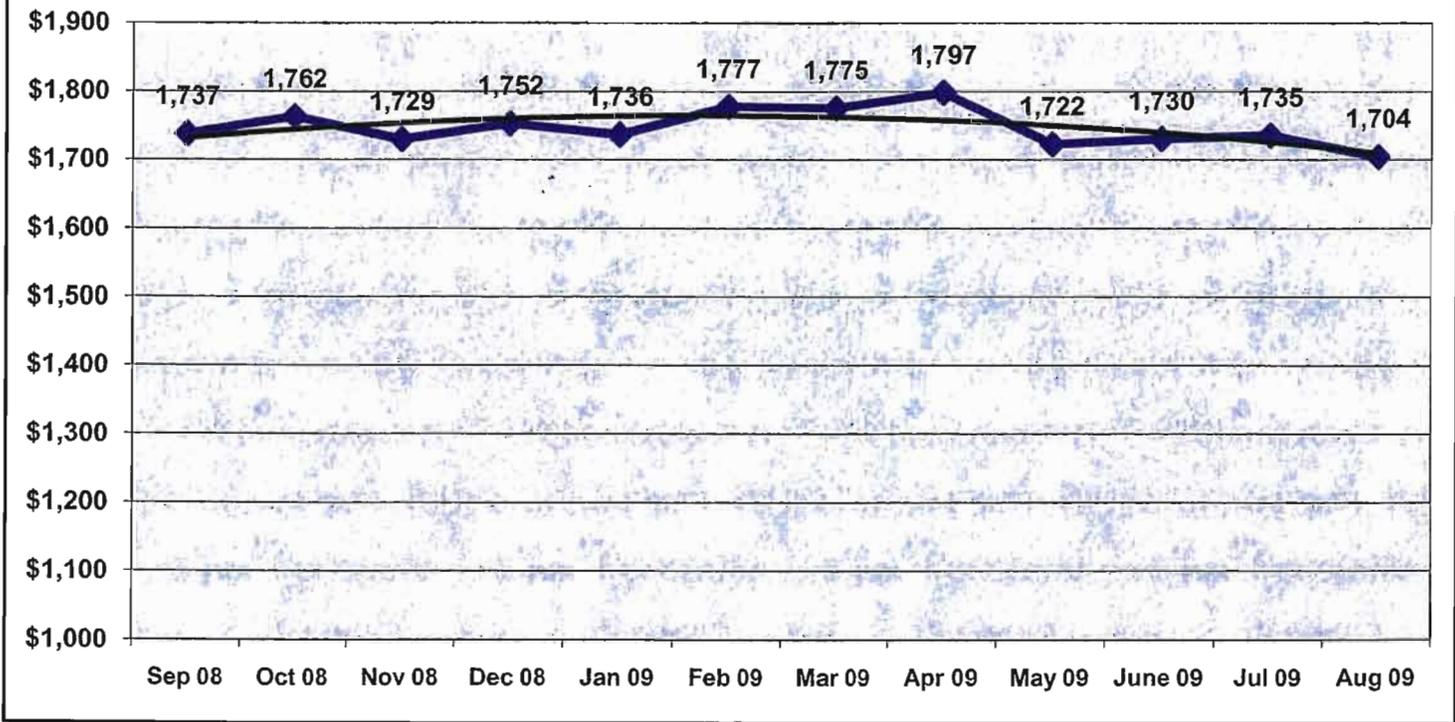
October 2009

WV CHIP Enrollment



September 30, 2009 Enrollment 24,778

Annualized Health Care Expenditures (Cost per Child)



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

	August 31, 2009	August 31, 2008	Variance	
Assets:				
Cash & Cash Equivalents	\$11,893,246	\$8,416,580	\$3,476,666	41%
Due From Federal Government	\$3,367,341	\$2,907,462	\$459,879	16%
Due From Other Funds	\$758,797	\$639,088	\$119,709	19%
Accrued Interest Receivable	\$1,388	\$18,409	(\$17,021)	-92%
Fixed Assets, at Historical Cost	<u>\$70,282</u>	<u>\$67,286</u>	<u>\$2,996</u>	<u>4%</u>
 Total Assets	 <u>\$16,091,054</u>	 <u>\$12,048,825</u>	 <u>\$4,042,229</u>	 <u>34%</u>
Liabilities:				
Due to Other Funds	\$346,138	\$276,550	\$69,588	25%
Deferred Revenue	\$2,847,518	\$735,200	\$2,112,318	287%
Unpaid Insurance Claims Liability	<u>\$3,780,000</u>	<u>\$3,270,000</u>	<u>\$510,000</u>	<u>16%</u>
 Total Liabilities	 <u>\$6,973,657</u>	 <u>\$4,281,750</u>	 <u>\$2,691,907</u>	 <u>63%</u>
 Fund Equity	 <u>\$9,117,397</u>	 <u>\$7,767,075</u>	 <u>\$1,350,322</u>	 <u>17%</u>
 Total Liabilities and Fund Equity	 <u>\$16,091,054</u>	 <u>\$12,048,825</u>	 <u>\$4,042,229</u>	 <u>34%</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 Two Months Ending August 31, 2009 and August 31, 2008
(Modified Accrual Basis)

	August 31, 2009	August 31, 2008	Variance	
Revenues:				
Federal Grants	5,817,805	5,862,396	(44,591)	-1%
State Appropriations	2,194,542	2,194,338	204	0%
Premium Revenues	22,984	17,844	5,140	29%
Investment Earnings	<u>3,171</u>	<u>35,537</u>	<u>(32,366)</u>	-91%
 Total Operating Revenues	 <u>8,038,502</u>	 <u>8,110,115</u>	 <u>(71,613)</u>	 <u>-1%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	1,824,024	1,697,416	126,608	7%
Physicians & Surgical	1,479,865	1,408,410	71,455	5%
Prescribed Drugs	1,233,087	1,299,852	(66,765)	-5%
Dental	883,375	843,412	39,963	5%
Inpatient Hospital Services	388,587	775,941	(387,354)	-50%
Durable & Disposable Med. Equ	233,845	209,899	23,946	11%
Outpatient Mental Health	196,251	198,206	(1,955)	-1%
Vision	95,287	111,252	(15,965)	-14%
Therapy	92,499	55,229	37,270	67%
Inpatient Mental Health	60,549	111,704	(51,155)	-46%
Medical Transportation	36,420	78,386	(41,966)	-54%
Other Services	12,719	21,100	(8,381)	-40%
Less: Collections*	<u>(96,075)</u>	<u>(154,225)</u>	<u>58,150</u>	<u>-38%</u>
Total Claims	<u>6,440,433</u>	<u>6,656,582</u>	<u>(216,149)</u>	<u>-3%</u>
General and Admin Expenses:				
Salaries and Benefits	88,659	84,791	3,868	5%
Program Administration	508,713	317,132	191,581	60%
Eligibility	62,335	60,572	1,763	3%
Outreach & Health Promotion	53,983	31,966	22,017	69%
Current	<u>21,010</u>	<u>17,810</u>	<u>3,200</u>	<u>18%</u>
Total Administrative	<u>734,700</u>	<u>512,271</u>	<u>222,429</u>	<u>43%</u>
 Total Expenditures	 <u>7,175,133</u>	 <u>7,168,853</u>	 <u>6,280</u>	 <u>0%</u>
 Excess of Revenues Over (Under) Expenditures	 863,369	 941,262	 (77,893)	 -8%
 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>9,117,397</u>	 <u>7,767,075</u>	 <u>1,350,322</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 2010
For the Two Months Ended August 31, 2009**

	<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>Aug-09</u>	<u>Jul-09</u>
Projected Cost	\$48,693,584	\$8,115,597	\$6,319,945	\$1,795,652	22%	\$4,057,799	\$2,669,339	\$3,650,607
Premiums	305,826	50,971	45,178	\$5,793	-11%	25,486	22,984	22,194
Subrogation & Rebates	<u>623,650</u>	<u>103,942</u>	<u>96,075</u>	<u>7,866</u>	<u>-8%</u>	<u>51,971</u>	<u>47,699</u>	<u>48,376</u>
Net Benefit Cost	47,764,108	\$7,960,685	\$6,178,692	\$1,781,993	22%	3,980,342	2,598,655	3,580,037
		\$0						
Salaries & Benefits	\$581,411	\$96,902	\$88,659	\$8,243	9%	\$48,451	\$40,111	\$48,548
Program Administration	2,665,833	444,306	422,939	21,367	5%	222,153	244,220	178,719
Eligibility	295,243	49,207	27,173	22,034	45%	24,604	27,173	0
Outreach	300,000	50,000	47,183	2,817	6%	25,000	16,037	31,146
Current Expense	<u>352,772</u>	<u>58,795</u>	<u>59,243</u>	<u>(448)</u>	<u>-1%</u>	<u>29,398</u>	<u>10,312</u>	<u>48,931</u>
Total Admin Cost	\$4,195,259	\$699,210	\$645,197	\$54,013	8%	\$349,605	\$337,853	\$307,344
		0.00%						
Total Program Cost	<u>\$51,959,367</u>	<u>\$8,659,895</u>	<u>\$6,823,889</u>	<u>\$1,836,006</u>	<u>21%</u>	<u>\$4,329,947</u>	<u>\$2,936,508</u>	<u>\$3,887,381</u>
Federal Share 81.83%	42,489,772	\$7,081,629	\$5,579,841	1,501,788	21%	3,540,814	2,407,349	3,172,491
State Share 18.17%	<u>9,469,595</u>	<u>\$1,578,266</u>	<u>\$1,244,048</u>	<u>334,218</u>	<u>21%</u>	<u>789,133</u>	<u>529,159</u>	<u>714,889</u>
Total Program Cost **	<u>\$51,959,367</u>	<u>\$8,659,895</u>	<u>\$6,823,889</u>	<u>\$1,836,006</u>	<u>21%</u>	<u>\$4,329,947</u>	<u>\$2,936,508</u>	<u>\$3,887,381</u>

* 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 Scenerio 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

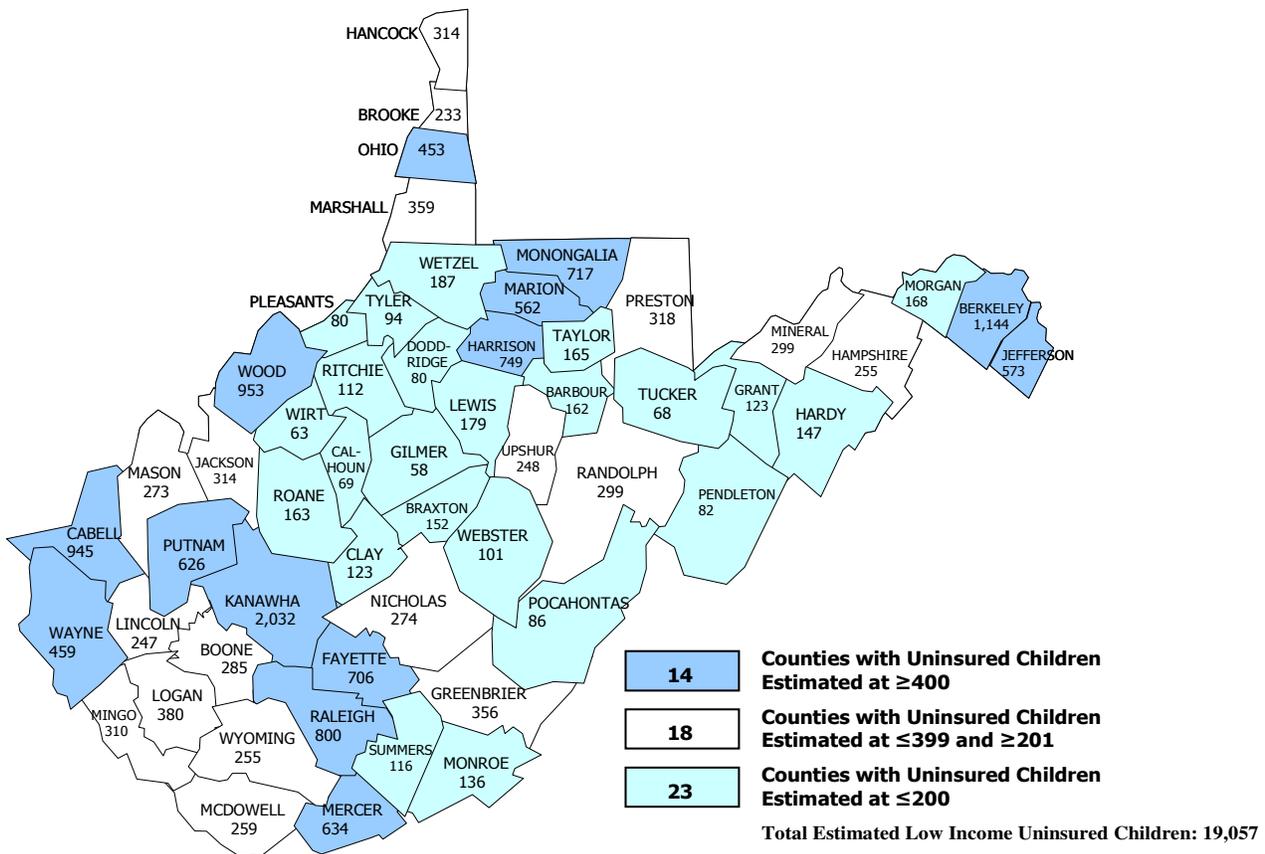
September 2009

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Sep-09	Total Medicaid Enrollment Sep-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Kanawha	40,647	2,243	16,626	18,869	46.4%	2,032	1
Berkeley	22,882	1,303	6,970	8,273	36.2%	1,144	2
Wood	19,063	1,118	8,006	9,124	47.9%	953	3
Cabell	18,900	1,019	8,175	9,194	48.6%	945	4
Raleigh	15,992	1,307	7,179	8,486	53.1%	800	5
Harrison	14,973	938	5,814	6,752	45.1%	749	6
Monongalia	14,346	711	4,141	4,852	33.8%	717	7
Mercer	12,687	1,109	6,595	7,704	60.7%	634	8
Putnam	12,522	717	3,218	3,935	31.4%	626	9
Jefferson	11,465	421	2,486	2,907	25.4%	573	10
Marion	11,245	739	4,341	5,080	45.2%	562	11
Fayette	9,692	895	4,723	5,618	58.0%	485	12
Wayne	9,176	547	4,066	4,613	50.3%	459	13
Ohio	9,068	546	3,015	3,561	39.3%	453	14
Logan	7,610	576	3,930	4,506	59.2%	380	15
Marshall	7,176	366	2,686	3,052	42.5%	359	16
Greenbrier	7,110	586	2,841	3,427	48.2%	356	17
Preston	6,354	470	2,364	2,834	44.6%	318	18
Jackson	6,277	394	2,603	2,997	47.7%	314	19
Hancock	6,270	372	2,330	2,702	43.1%	314	20
Mingo	6,204	416	3,091	3,507	56.5%	310	21
Mineral	5,973	293	2,031	2,324	38.9%	299	22
Randolph	5,971	413	2,568	2,981	49.9%	299	23
Boone	5,706	325	2,549	2,874	50.4%	285	24
Nicholas	5,478	426	2,577	3,003	54.8%	274	25
Mason	5,461	278	2,549	2,827	51.8%	273	26
McDowell	5,170	357	3,300	3,657	70.7%	259	27
Hampshire	5,110	277	2,050	2,327	45.5%	255	28
Wyoming	5,092	432	2,621	3,053	60.0%	255	29
Upshur	4,956	427	2,241	2,668	53.8%	248	30
Lincoln	4,945	396	2,655	3,051	61.7%	247	31
Brooke	4,658	319	1,495	1,814	38.9%	233	32
Wetzel	3,732	192	1,665	1,857	49.8%	187	33
Lewis	3,577	301	1,741	2,042	57.1%	179	34
Morgan	3,365	236	1,175	1,411	41.9%	168	35
Taylor	3,307	233	1,378	1,611	48.7%	165	36
Roane	3,266	271	1,710	1,981	60.6%	163	37
Barbour	3,248	272	1,567	1,839	56.6%	162	38
Braxton	3,044	234	1,522	1,756	57.7%	152	39
Hardy	2,950	159	1,174	1,333	45.2%	147	40
Monroe	2,728	203	1,050	1,253	45.9%	136	41
Grant	2,463	162	902	1,064	43.2%	123	42
Clay	2,454	199	1,370	1,569	63.9%	123	43
Summers	2,322	201	1,157	1,358	58.5%	116	44
Ritchie	2,234	132	956	1,088	48.7%	112	45
Webster	2,020	167	1,182	1,349	66.8%	101	46
Tyler	1,887	136	745	881	46.7%	94	47
Pocahontas	1,717	144	674	818	47.6%	86	48

WVCHIP Enrollment Report

September 2009

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Sep-09	Total Medicaid Enrollment Sep-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Pendleton	1,632	96	480	576	35.3%	82	49
Doddridge	1,607	132	743	875	54.4%	80	50
Pleasants	1,593	98	549	647	40.6%	80	51
Calhoun	1,389	129	864	993	71.5%	69	52
Tucker	1,354	147	493	640	47.3%	68	53
Wirt	1,268	113	562	675	53.2%	63	54
Gilmer	1,154	85	599	684	59.3%	58	55
Totals	382,490	24,778	156,094	180,872	47.3%	19,125	



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.