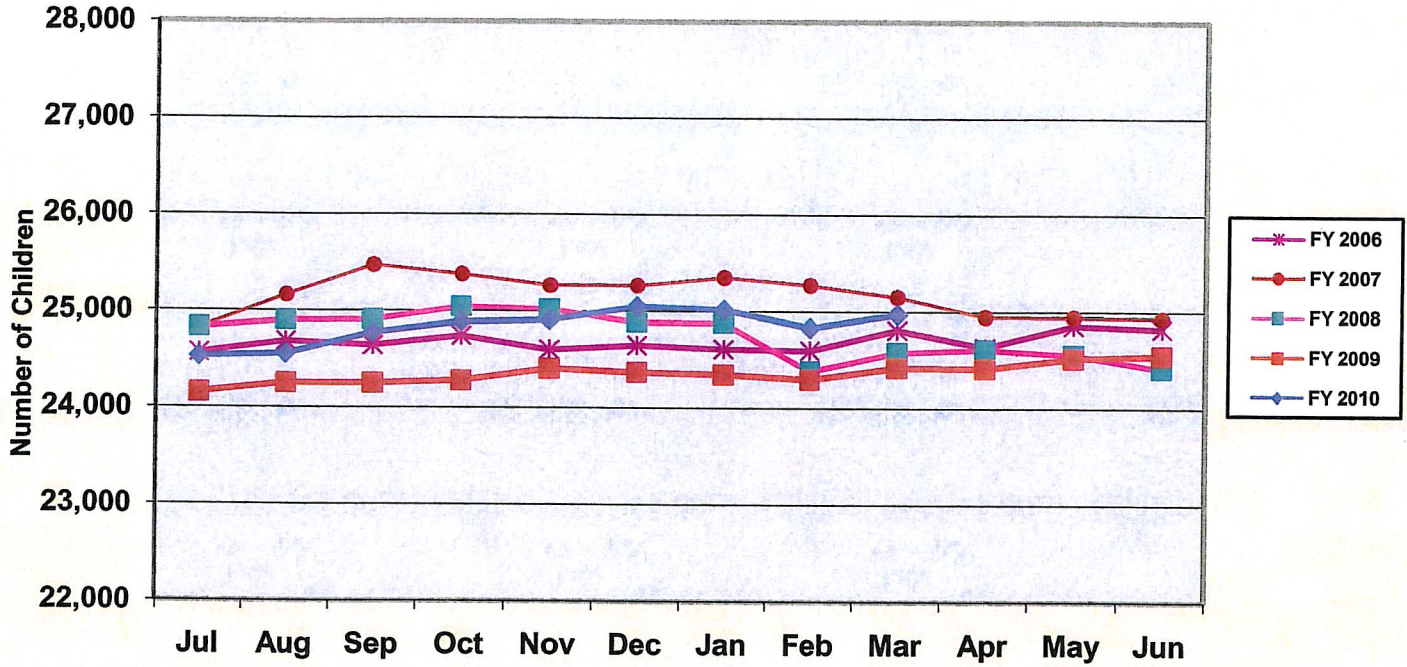


**West Virginia  
Children's Health Insurance Program  
1018 Kanawha Boulevard East  
Suite 209  
Charleston, WV 25301  
Phone: 304-558-2732  
Toll-Free: 1-877-WVA CHIP  
Fax: 304-558-2741  
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# **Joint Committee on Government and Finance Report**

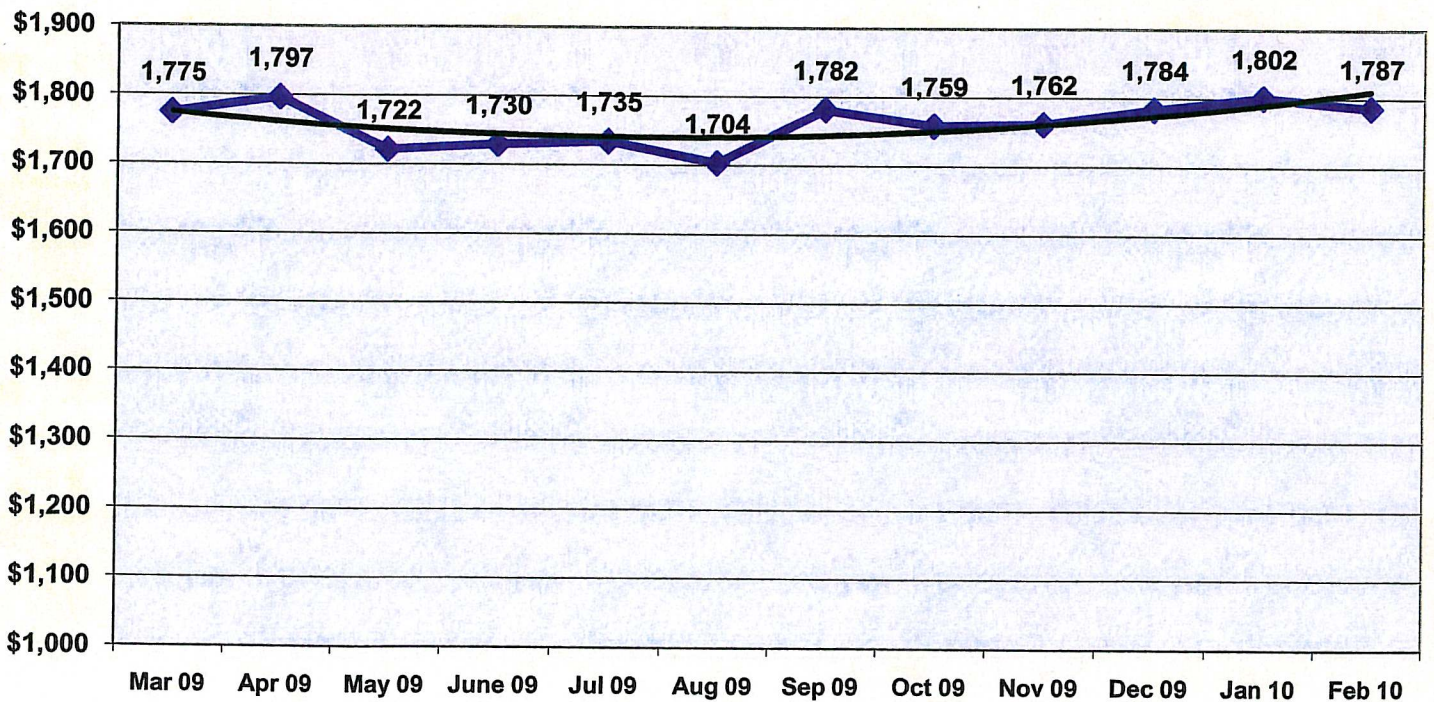
**April 2010**

## WV CHIP Enrollment



March 31 Enrollment 24,979

## Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program  
Comparative Balance Sheet  
February 2010 and 2009  
(Accrual Basis)**

	February 28, 2010	February 28, 2009	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$12,693,572	\$10,451,624	\$2,241,948	21%
Due From Federal Government	\$3,327,475	\$2,918,042	\$409,433	14%
Due From Other Funds	\$738,852	\$657,552	\$81,300	12%
Accrued Interest Receivable	\$18,196	\$3,333	\$14,863	446%
Fixed Assets, at Historical Cost	<u>\$69,738</u>	<u>\$70,282</u>	<u>(\$544)</u>	<u>-1%</u>
<b>Total Assets</b>	<b><u>\$16,847,833</u></b>	<b><u>\$14,100,833</u></b>	<b><u>\$2,747,000</u></b>	<b><u>19%</u></b>
<b>Liabilities:</b>				
Due to Other Funds	\$136,327	\$265,594	(\$129,267)	-49%
Deferred Revenue	\$2,762,832	\$3,415,715	(\$652,883)	-19%
Unpaid Insurance Claims Liability	<u>\$3,930,000</u>	<u>\$3,310,000</u>	<u>\$620,000</u>	<u>19%</u>
<b>Total Liabilities</b>	<b><u>\$6,829,159</u></b>	<b><u>\$6,991,309</u></b>	<b><u>(\$162,150)</u></b>	<b><u>-2%</u></b>
<b>Fund Equity</b>	<b><u>\$10,018,674</u></b>	<b><u>\$7,109,524</u></b>	<b><u>\$2,909,150</u></b>	<b><u>41%</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$16,847,833</u></b>	<b><u>\$14,100,833</u></b>	<b><u>\$2,747,000</u></b>	<b><u>19%</u></b>

## PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited

(Modified Accrual Basis)

	February 28, 2010	February 28, 2009		Variance
Revenues:				
Federal Grants	25,656,405	23,727,163	1,929,242	8%
State Appropriations	7,351,715	7,351,031	684	0%
Premium Revenues	213,049	80,547	132,502	165%
Investment Earnings	60,430	95,868	(35,438)	-37%
Unrealized Gain on Investments**	<u>70,231</u>	<u>0</u>	<u>70,231</u>	100%
Total Operating Revenues	<u>33,351,830</u>	<u>31,254,609</u>	<u>2,097,221</u>	<u>7%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	8,044,028	7,242,316	801,712	11%
Physicians & Surgical	6,478,350	6,048,642	429,708	7%
Prescribed Drugs	5,776,313	5,599,734	176,579	3%
Dental	3,373,324	3,285,428	87,896	3%
Inpatient Hospital Services	2,169,205	2,358,604	(189,399)	-8%
Durable & Disposable Med. Equip.	829,433	798,550	30,883	4%
Outpatient Mental Health	784,974	787,421	(2,447)	0%
Inpatient Mental Health	561,704	417,461	144,243	35%
Vision	472,822	398,839	73,983	19%
Therapy	307,241	272,823	34,418	13%
Medical Transportation	206,211	189,419	16,792	9%
Other Services	27,164	63,758	(36,594)	-57%
Less: Collections*	<u>(310,143)</u>	<u>(492,432)</u>	<u>182,289</u>	<u>-37%</u>
Total Claims	<u>28,720,626</u>	<u>26,970,563</u>	<u>1,750,063</u>	<u>6%</u>
General and Admin Expenses:				
Salaries and Benefits	332,097	329,422	2,675	1%
Program Administration	1,975,039	1,442,662	532,377	37%
Eligibility	263,654	201,674	61,980	31%
Outreach & Health Promotion	211,636	87,619	124,017	142%
Current	<u>84,132</u>	<u>90,511</u>	<u>(6,379)</u>	<u>-7%</u>
Total Administrative	<u>2,866,558</u>	<u>2,151,888</u>	<u>714,670</u>	<u>33%</u>
Total Expenditures	<u>31,587,184</u>	<u>29,122,451</u>	<u>2,464,733</u>	<u>8%</u>
Excess of Revenues Over (Under) Expenditures	1,764,646	2,132,158	(367,512)	-17%
Fund Equity, Beginning	<u>8,254,028</u>	<u>4,977,366</u>	<u>3,276,662</u>	<u>66%</u>
Fund Equity, Ending	<u>10,018,674</u>	<u>7,109,524</u>	<u>2,909,150</u>	<u>41%</u>

\* Collections are primarily drug rebates and subrogation

\*\* Short Term Bond Fund Investment began in November 2009

## PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited

For the Eight Months Ended February 28, 2010

	Budgeted for	Year to Date		Year to Date	Year to Date	Variance*	Monthly			
	Year	Budgeted Amt	Actual Amt	Actual Amt			Budgeted Amt	Feb-10	Jan-10	Dec-09
Projected Cost	\$48,693,584	\$32,462,389	\$28,831,671	\$3,630,718	\$3,630,718		\$4,057,799	\$3,472,968	\$4,197,599	\$3,096,197
Premiums	305,826	203,884	213,049	(\$9,165)	(\$9,165)	11%	25,486	28,543	31,998	26,573
Subrogation & Rebates	623,650	415,767	307,820	107,947	107,947	4%	51,971	9,898	754	34,237
Net Benefit Cost	47,764,108	\$31,842,739	\$28,310,802	\$3,531,936	\$3,531,936	-26%	3,980,342	3,434,526	4,164,847	3,035,388
Salaries & Benefits	\$581,411	\$387,607	\$332,096	\$55,511	\$55,511	14%	\$48,451	\$40,111	\$40,882	\$40,111
Program Administration	2,665,833	1,777,222	2,082,013	(304,791)	(304,791)	-17%	222,153	448,812	226,304	256,911
Eligibility	295,243	196,829	244,048	(47,219)	(47,219)	-24%	24,604	13,640	17,322	71,971
Outreach	300,000	200,000	208,630	(8,630)	(8,630)	-4%	25,000	6,657	12,946	27,806
Current Expense	352,772	235,181	120,079	115,102	115,102	49%	29,398	10,598	8,890	11,656
Total Admin Cost	\$4,195,259	\$2,796,839	\$2,986,866	(\$190,026)	(\$190,026)	-7%	\$349,605	\$519,818	\$306,344	\$408,455
Total Program Cost	\$51,959,367	\$34,639,578	\$31,297,668	\$3,341,910	\$3,341,910	10%	\$4,329,947	\$3,954,344	\$4,471,191	\$3,443,843
Federal Share 81.83%	42,489,772	\$28,326,515	\$25,585,366	2,741,149	2,741,149	10%	3,540,814	3,235,840	3,658,776	2,818,096
State Share 18.17%	9,469,595	\$6,313,063	\$5,712,302	600,761	600,761	10%	789,133	718,504	812,415	625,746
Total Program Cost **	\$51,959,367	\$34,639,578	\$31,297,668	\$3,341,910	\$3,341,910	10%	\$4,329,947	\$3,954,344	\$4,471,191	\$3,443,843

\* 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

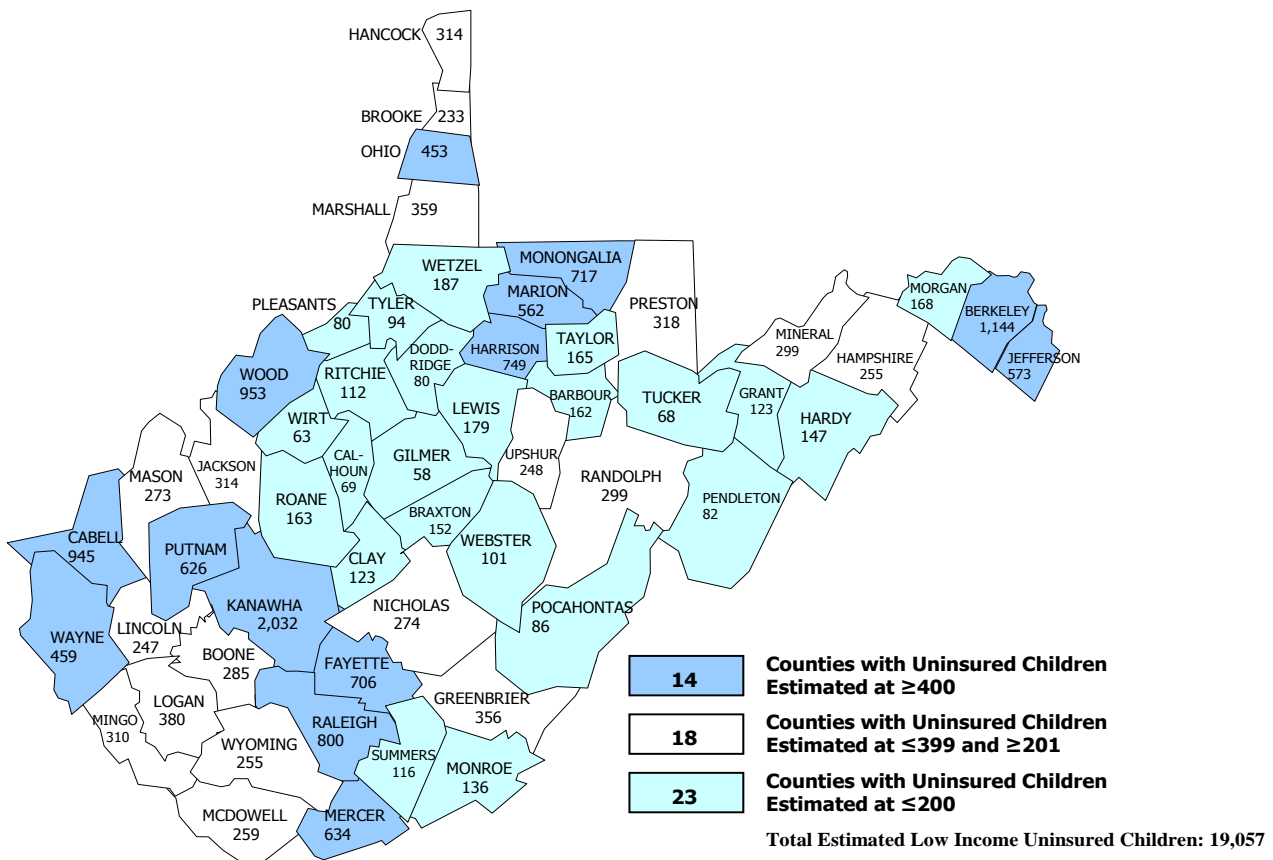
March 2010

County	County Pop.	Total CHIP	Total Medicaid	Total	CHIP/Medicaid	2009	2009
	2005 Est. (0-18 Yrs)	Enrollment Mar-10	Enrollment Mar-10	CHIP/Medicaid Enrollment	Enrollment % of Population	Est. Uninsured 5%	# Children Uninsured Ranking*
Kanawha	40,647	2,333	17,241	19,574	48.2%	2,032	1
Berkeley	22,882	1,285	7,385	8,670	37.9%	1,144	2
Wood	19,063	1,115	8,336	9,451	49.6%	953	3
Cabell	18,900	1,047	8,321	9,368	49.6%	945	4
Raleigh	15,992	1,320	7,288	8,608	53.8%	800	5
Harrison	14,973	959	5,954	6,913	46.2%	749	6
Monongalia	14,346	726	4,231	4,957	34.6%	717	7
Mercer	12,687	1,131	6,755	7,886	62.2%	634	8
Putnam	12,522	717	3,312	4,029	32.2%	626	9
Jefferson	11,465	434	2,600	3,034	26.5%	573	10
Marion	11,245	746	4,406	5,152	45.8%	562	11
Fayette	9,692	848	4,689	5,537	57.1%	485	12
Wayne	9,176	604	4,148	4,752	51.8%	459	13
Ohio	9,068	539	3,020	3,559	39.3%	453	14
Logan	7,610	610	4,026	4,636	60.9%	380	15
Marshall	7,176	356	2,858	3,214	44.8%	359	16
Greenbrier	7,110	606	2,971	3,577	50.3%	356	17
Preston	6,354	469	2,469	2,938	46.2%	318	18
Jackson	6,277	394	2,658	3,052	48.6%	314	19
Hancock	6,270	341	2,420	2,761	44.0%	314	20
Mingo	6,204	395	3,259	3,654	58.9%	310	21
Mineral	5,973	284	2,068	2,352	39.4%	299	22
Randolph	5,971	416	2,642	3,058	51.2%	299	23
Boone	5,706	297	2,724	3,021	52.9%	285	24
Nicholas	5,478	413	2,729	3,142	57.4%	274	25
Mason	5,461	308	2,617	2,925	53.6%	273	26
McDowell	5,170	349	3,380	3,729	72.1%	259	27
Hampshire	5,110	293	2,147	2,440	47.8%	255	28
Wyoming	5,092	409	2,712	3,121	61.3%	255	29
Upshur	4,956	416	2,344	2,760	55.7%	248	30
Lincoln	4,945	422	2,732	3,154	63.8%	247	31
Brooke	4,658	309	1,573	1,882	40.4%	233	32
Wetzel	3,732	170	1,689	1,859	49.8%	187	33
Lewis	3,577	308	1,793	2,101	58.7%	179	34
Morgan	3,365	250	1,254	1,504	44.7%	168	35
Taylor	3,307	217	1,385	1,602	48.4%	165	36
Roane	3,266	292	1,734	2,026	62.0%	163	37
Barbour	3,248	265	1,637	1,902	58.6%	162	38
Braxton	3,044	237	1,504	1,741	57.2%	152	39
Hardy	2,950	178	1,231	1,409	47.8%	147	40
Monroe	2,728	206	1,094	1,300	47.6%	136	41
Grant	2,463	186	972	1,158	47.0%	123	42
Clay	2,454	174	1,479	1,653	67.3%	123	43
Summers	2,322	219	1,216	1,435	61.8%	116	44
Ritchie	2,234	149	992	1,141	51.1%	112	45
Webster	2,020	145	1,210	1,355	67.1%	101	46
Tyler	1,887	131	806	937	49.7%	94	47
Pocahontas	1,717	141	698	839	48.9%	86	48

# WVCHIP Enrollment Report

March 2010

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Mar-10	Total Medicaid Enrollment Mar-10	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009	2009
						Est. Uninsured 5%	# Children Uninsured Ranking*
Pendleton	1,632	108	502	610	37.4%	82	49
Doddridge	1,607	133	728	861	53.6%	80	50
Pleasants	1,593	102	571	673	42.2%	80	51
Calhoun	1,389	128	891	1,019	73.4%	69	52
Tucker	1,354	144	515	659	48.7%	68	53
Wirt	1,268	111	579	690	54.4%	63	54
Gilmer	1,154	94	606	700	60.7%	58	55
<b>Totals</b>	<b>382,490</b>	<b>24,979</b>	<b>161,101</b>	<b>186,080</b>	<b>48.6%</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.