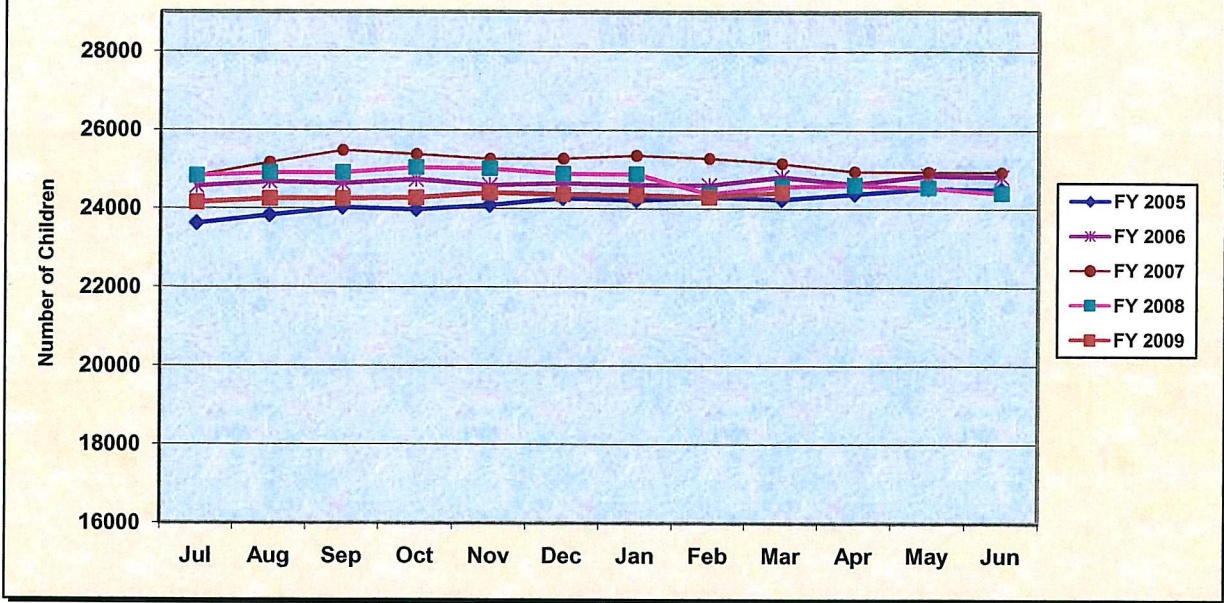


**West Virginia
Children's Health Insurance Program
1018 Kanawha Boulevard East
Suite 209
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Joint Committee on Government and Finance Report

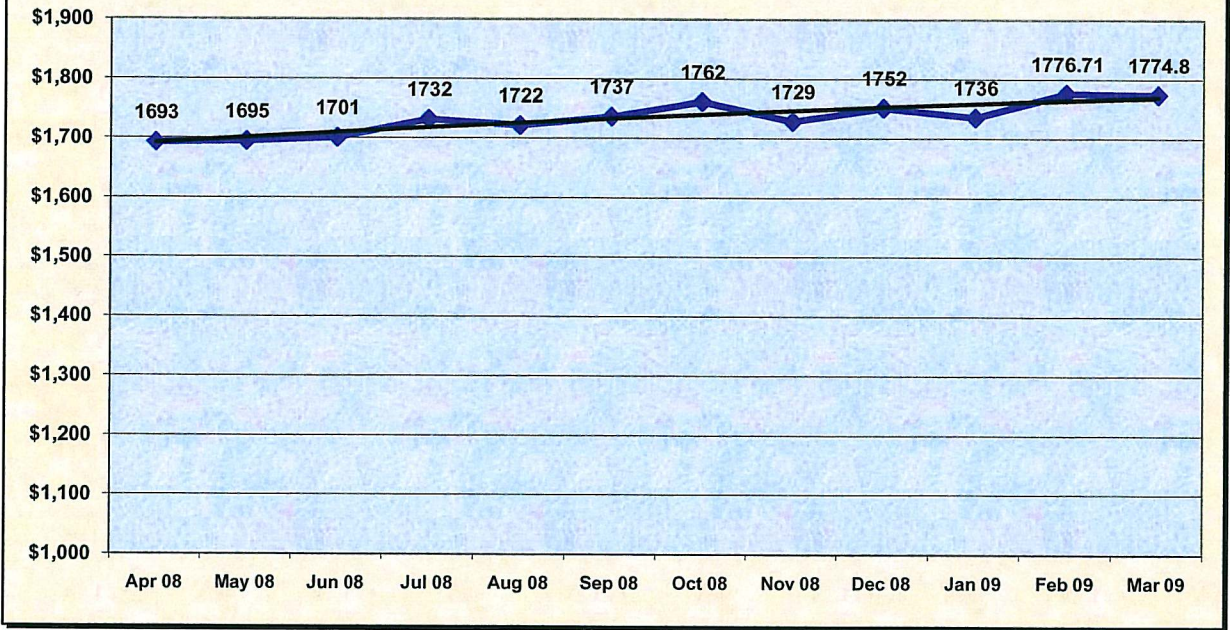
May 2009

WV CHIP Enrollment



April 30 2009 Enrollment 24,421

Annualized Health Care Expenditures (Cost per Child)



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

	March 31, 2009	March 31, 2008	Variance	
Assets:				
Cash & Cash Equivalents	\$9,686,396	\$6,561,960	\$3,124,436	48%
Due From Federal Government	\$2,969,064	\$2,719,454	\$249,610	9%
Due From Other Funds	\$669,049	\$597,763	\$71,286	12%
Accrued Interest Receivable	\$2,237	\$20,000	(\$17,763)	-89%
Fixed Assets, at Historical Cost	<u>\$70,282</u>	<u>\$61,569</u>	<u>\$8,713</u>	<u>14%</u>
Total Assets	<u>\$13,397,028</u>	<u>\$9,960,746</u>	<u>\$3,436,282</u>	<u>34%</u>
Liabilities:				
Due to Other Funds	\$118,113	\$307,217	(\$189,104)	-62%
Deferred Revenue	\$3,419,760	\$1,302,601	\$2,117,159	163%
Unpaid Insurance Claims Liability	<u>\$3,520,000</u>	<u>\$3,010,000</u>	<u>\$510,000</u>	<u>17%</u>
Total Liabilities	<u>\$7,057,873</u>	<u>\$4,619,818</u>	<u>\$2,438,055</u>	<u>53%</u>
Fund Equity	<u>\$6,339,155</u>	<u>\$5,340,928</u>	<u>\$998,227</u>	<u>19%</u>
Total Liabilities and Fund Equity	<u>\$13,397,028</u>	<u>\$9,960,746</u>	<u>\$3,436,282</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 Nine Months Ending March 31, 2009 and March 31, 2008
(Modified Accrual Basis)

	March 31, 2009	March 31, 2008	Variance	
Revenues:				
Federal Grants	27,156,582	26,022,441	1,134,141	4%
State Appropriations	7,351,031	7,349,227	1,804	0%
Premium Revenues	95,967	62,842	33,125	53%
Investment Earnings	<u>98,105</u>	<u>189,354</u>	<u>(91,249)</u>	-48%
 Total Operating Revenues	 <u>34,701,685</u>	 <u>33,623,864</u>	 <u>1,077,821</u>	 <u>3%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	8,460,553	7,819,057	641,496	8%
Physicians & Surgical	7,001,268	6,702,001	299,267	4%
Prescribed Drugs	6,339,071	5,988,826	350,245	6%
Dental	3,616,952	3,571,683	45,269	1%
Inpatient Hospital Services	2,750,808	2,750,863	(55)	0%
Outpatient Mental Health	907,759	890,281	17,478	2%
Durable & Disposable Med. Equip.	885,592	815,348	70,244	9%
Vision	452,573	446,214	6,359	1%
Inpatient Mental Health	448,582	416,256	32,326	8%
Therapy	317,624	282,916	34,708	12%
Medical Transportation	237,341	183,440	53,901	29%
Other Services	74,669	69,746	4,923	7%
Less: Collections*	<u>(578,919)</u>	<u>(504,378)</u>	<u>(74,541)</u>	<u>15%</u>
Total Claims	<u>30,913,873</u>	<u>29,432,253</u>	<u>1,481,620</u>	<u>5%</u>
General and Admin Expenses:				
Salaries and Benefits	369,747	361,117	8,630	2%
Program Administration	1,622,801	1,581,768	41,033	3%
Eligibility	236,674	243,468	(6,794)	-3%
Outreach & Health Promotion	92,546	56,451	36,095	64%
Current	<u>104,255</u>	<u>92,997</u>	<u>11,258</u>	<u>12%</u>
Total Administrative	<u>2,426,023</u>	<u>2,335,801</u>	<u>90,222</u>	<u>4%</u>
 Total Expenditures	 <u>33,339,896</u>	 <u>31,768,054</u>	 <u>1,571,842</u>	 <u>5%</u>
 Excess of Revenues Over (Under) Expenditures	 1,361,789	 1,855,810	 (494,021)	 -27%
 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>6,339,155</u>	 <u>5,340,928</u>	 <u>998,227</u>	 <u>19%</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 Nine Months Ended March 31, 2009

	Budgeted for Year	Year to Date		Year to Date Actual Amt	Year to Date Variance*	Monthly			
		Budgeted Amt				Budgeted Amt	Mar-09	Feb-09	Jan-09
Projected Cost	\$42,533,167	\$31,899,875	\$31,328,712	\$571,163	2%	\$3,544,431	\$3,835,575	\$3,744,182	\$3,200,568
Premiums	136,290	102,218	95,967	\$6,251	-6%	11,358	15,420	13,327	11,728
Subrogation & Rebates	539,625	404,719	579,249	(174,531)	43%	44,969	86,487	42,545	65,831
Net Benefit Cost	41,857,252	\$31,392,939	\$30,653,496	\$739,443	2%	3,488,104	3,733,668	3,688,310	3,123,010
Salaries & Benefits	\$515,486	\$386,615	\$369,749	\$16,866	4%	\$42,957	\$40,325	\$40,133	\$41,318
Program Administration	2,080,170	1,560,128	1,614,526	(54,398)	-3%	173,348	286,615	200,530	90,139
Eligibility	318,670	239,003	229,275	9,728	4%	26,556	63,222	3,060	0
Outreach	81,895	61,421	92,396	(30,975)	-50%	6,825	17,354	2,224	8,375
Current Expense	140,400	105,300	104,827	473	0%	11,700	14,280	14,228	11,483
Total Admin Cost	\$3,136,622	\$2,352,466	\$2,410,773	(\$58,307)	-2%	\$261,385	\$421,796	\$260,175	\$151,315
Total Program Cost	\$44,993,874	\$33,745,405	\$33,064,269	\$681,136	2%	\$3,749,489	\$4,155,464	\$3,948,485	\$3,274,325
Federal Share 81.98%	36,485,532	\$27,364,149	\$27,019,929	344,220	1%	3,040,461	3,391,274	3,222,358	2,672,176
State Share 18.02%	8,508,342	\$6,381,256	\$6,044,340	336,917	5%	709,028	764,190	726,126	602,148
Total Program Cost	** \$44,993,874	\$33,745,405	\$33,064,269	\$681,136	2%	\$3,749,489	\$4,155,464	\$3,948,485	\$3,274,325

* 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

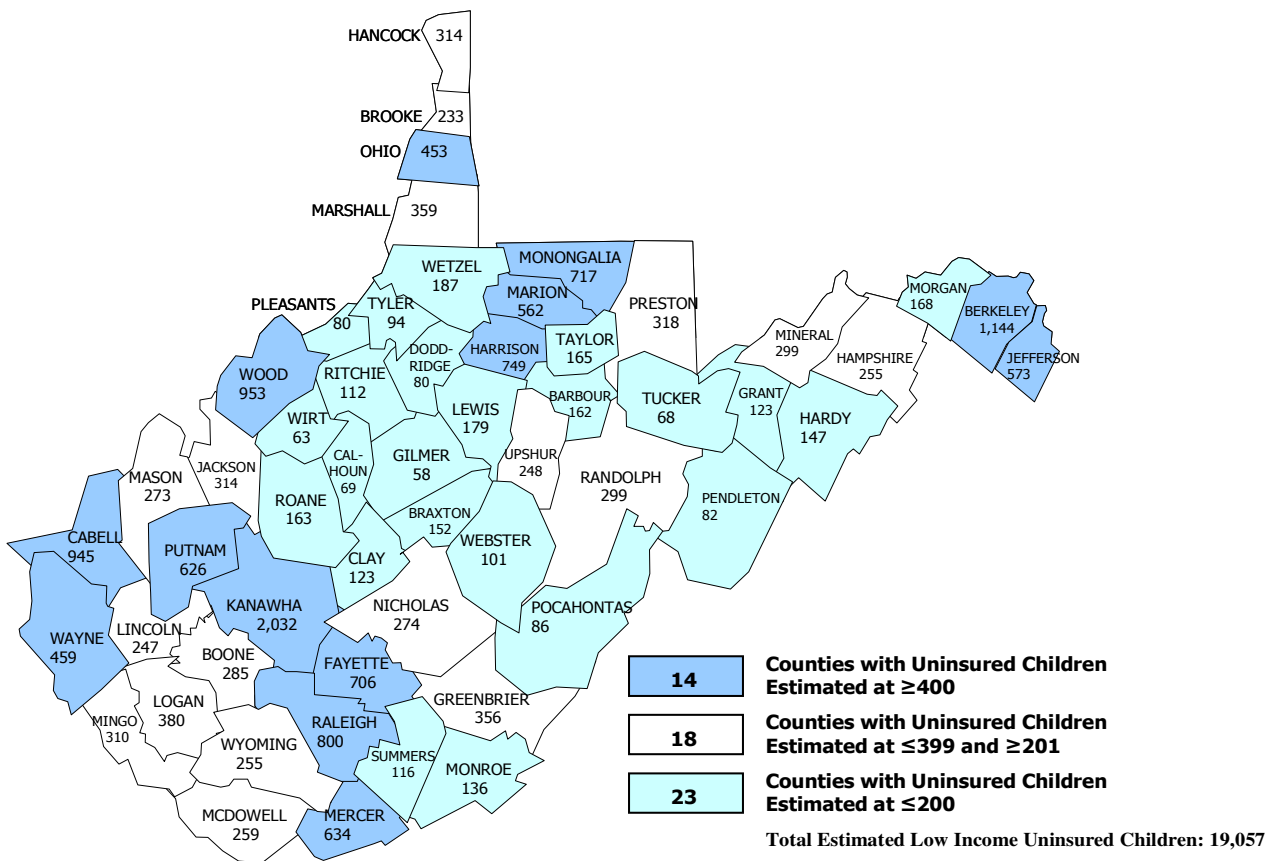
April 2009

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Apr-09	Total Medicaid Enrollment Apr-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Kanawha	40,647	2,187	16,472	18,659	45.9%	2,032	1
Berkeley	22,882	1,253	6,496	7,749	33.9%	1,144	2
Wood	19,063	1,127	7,745	8,872	46.5%	953	3
Cabell	18,900	993	7,960	8,953	47.4%	945	4
Raleigh	15,992	1,227	6,935	8,162	51.0%	800	5
Harrison	14,973	909	5,746	6,655	44.4%	749	6
Monongalia	14,346	741	4,128	4,869	33.9%	717	7
Mercer	12,687	1,096	6,515	7,611	60.0%	634	8
Putnam	12,522	676	3,066	3,742	29.9%	626	9
Jefferson	11,465	406	2,385	2,791	24.3%	573	10
Marion	11,245	699	4,224	4,923	43.8%	562	11
Fayette	9,692	912	4,547	5,459	56.3%	485	12
Wayne	9,176	556	4,063	4,619	50.3%	459	13
Ohio	9,068	550	2,898	3,448	38.0%	453	14
Logan	7,610	536	3,775	4,311	56.7%	380	15
Marshall	7,176	364	2,649	3,013	42.0%	359	16
Greenbrier	7,110	576	2,721	3,297	46.4%	356	17
Preston	6,354	475	2,305	2,780	43.8%	318	18
Jackson	6,277	373	2,529	2,902	46.2%	314	19
Hancock	6,270	360	2,241	2,601	41.5%	314	20
Mingo	6,204	374	3,104	3,478	56.1%	310	21
Mineral	5,973	302	2,001	2,303	38.6%	299	22
Randolph	5,971	434	2,514	2,948	49.4%	299	23
Boone	5,706	295	2,503	2,798	49.0%	285	24
Nicholas	5,478	405	2,522	2,927	53.4%	274	25
Mason	5,461	297	2,561	2,858	52.3%	273	26
McDowell	5,170	381	3,270	3,651	70.6%	259	27
Hampshire	5,110	266	1,935	2,201	43.1%	255	28
Wyoming	5,092	423	2,530	2,953	58.0%	255	29
Upshur	4,956	435	2,235	2,670	53.9%	248	30
Lincoln	4,945	409	2,564	2,973	60.1%	247	31
Brooke	4,658	294	1,455	1,749	37.5%	233	32
Wetzel	3,732	219	1,620	1,839	49.3%	187	33
Lewis	3,577	298	1,705	2,003	56.0%	179	34
Morgan	3,365	244	1,165	1,409	41.9%	168	35
Taylor	3,307	236	1,327	1,563	47.3%	165	36
Roane	3,266	267	1,669	1,936	59.3%	163	37
Barbour	3,248	290	1,491	1,781	54.8%	162	38
Braxton	3,044	194	1,549	1,743	57.3%	152	39
Hardy	2,950	170	1,121	1,291	43.8%	147	40
Monroe	2,728	186	1,018	1,204	44.1%	136	41
Grant	2,463	141	907	1,048	42.5%	123	42
Clay	2,454	191	1,369	1,560	63.6%	123	43
Summers	2,322	213	1,127	1,340	57.7%	116	44
Ritchie	2,234	142	904	1,046	46.8%	112	45
Webster	2,020	182	1,126	1,308	64.8%	101	46
Tyler	1,887	126	772	898	47.6%	94	47
Pocahontas	1,717	148	670	818	47.6%	86	48

WV CHIP Enrollment Report

April 2009

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Apr-09	Total Medicaid Enrollment Apr-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Pendleton	1,632	101	434	535	32.8%	82	49
Doddridge	1,607	128	694	822	51.1%	80	50
Pleasants	1,593	106	506	612	38.4%	80	51
Calhoun	1,389	130	817	947	68.2%	69	52
Tucker	1,354	158	483	641	47.3%	68	53
Wirt	1,268	115	566	681	53.7%	63	54
Gilmer	1,154	105	531	636	55.1%	58	55
Totals	382,490	24,421	152,165	176,586	46.2%	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.