

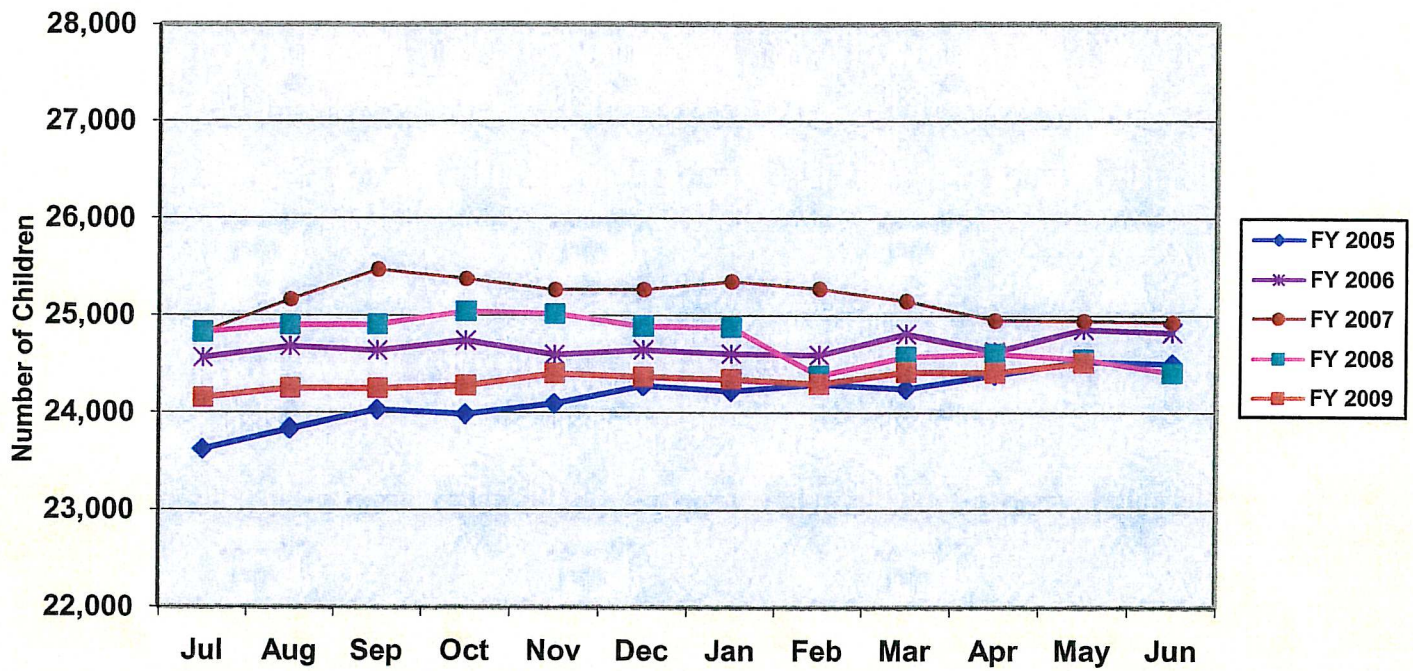
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Children's Health Insurance Program
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Joint Committee on Government and Finance Report

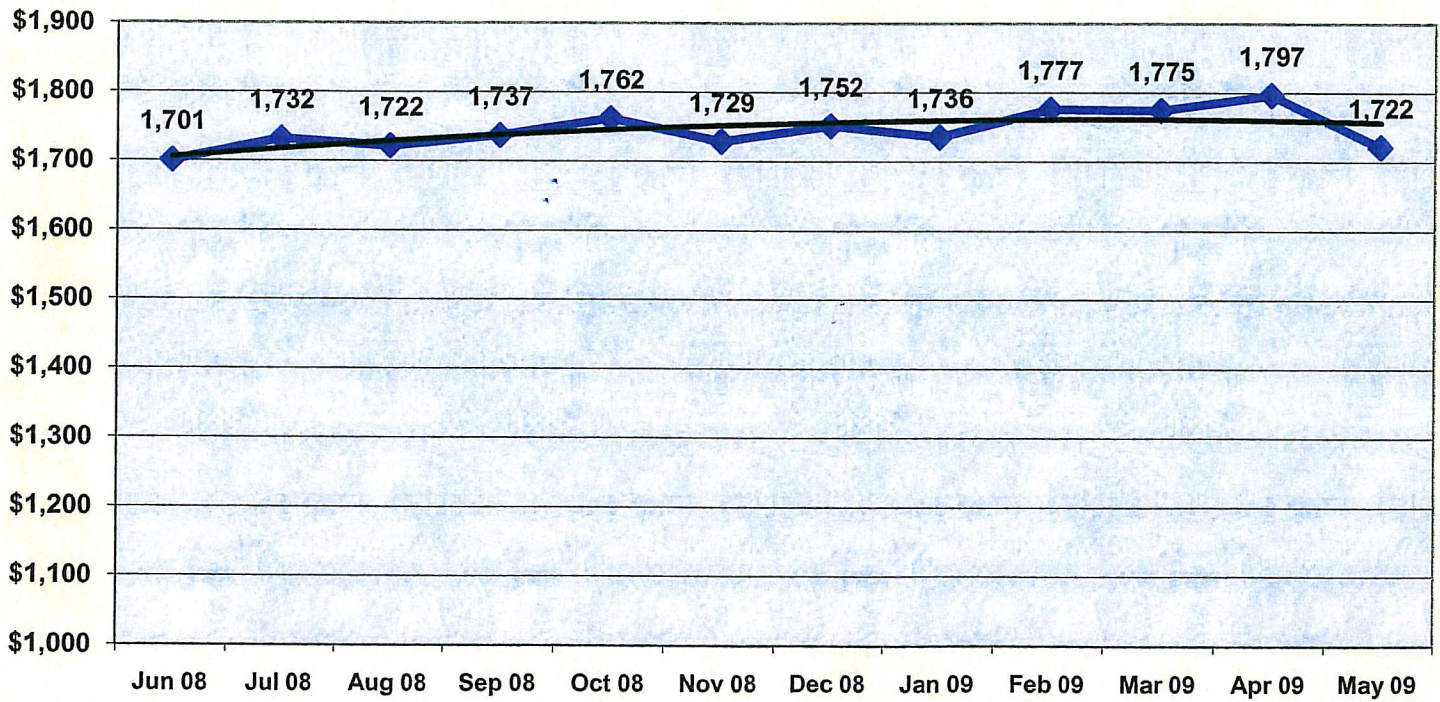
July 2009

WV CHIP Enrollment



June 30, 2009 Enrollment 24,555

Annualized Health Care Expenditures (Cost per Child)



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

	May 31, 2009	May 31, 2008	Variance	
Assets:				
Cash & Cash Equivalents	\$11,745,616	\$8,154,956	\$3,590,660	44%
Due From Federal Government	\$3,362,332	\$3,234,893	\$127,439	4%
Due From Other Funds	\$809,330	\$711,061	\$98,269	14%
Accrued Interest Receivable	\$3,585	\$18,977	(\$15,392)	-81%
Fixed Assets, at Historical Cost	<u>\$70,282</u>	<u>\$61,569</u>	<u>\$8,713</u>	<u>14%</u>
Total Assets	<u>\$15,991,145</u>	<u>\$12,181,456</u>	<u>\$3,809,689</u>	<u>31%</u>
Liabilities:				
Due to Other Funds	\$280,927	\$215,954	\$64,973	30%
Deferred Revenue	\$3,422,947	\$903,576	\$2,519,371	279%
Unpaid Insurance Claims Liability	<u>\$4,120,000</u>	<u>\$3,730,000</u>	<u>\$390,000</u>	<u>10%</u>
Total Liabilities	<u>\$7,823,874</u>	<u>\$4,849,530</u>	<u>\$2,974,344</u>	<u>61%</u>
Fund Equity	<u>\$8,167,271</u>	<u>\$7,331,926</u>	<u>\$835,345</u>	<u>11%</u>
Total Liabilities and Fund Equity	<u>\$15,991,145</u>	<u>\$12,181,456</u>	<u>\$3,809,689</u>	<u>31%</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 Eleven Months Ending May 31, 2009 and May 31, 2008
(Modified Accrual Basis)

	May 31, 2009	May 31, 2008	Variance	
Revenues:				
Federal Grants	35,136,679	33,525,643	1,611,036	5%
State Appropriations	10,971,688	10,968,995	2,693	0%
Premium Revenues	130,106	79,851	50,255	63%
Investment Earnings	<u>103,499</u>	<u>222,994</u>	<u>(119,495)</u>	-54%
Total Operating Revenues	<u>46,341,972</u>	<u>44,797,483</u>	<u>1,544,489</u>	<u>3%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	11,188,230	10,296,151	892,079	9%
Physicians & Surgical	9,099,259	8,824,757	274,502	3%
Prescribed Drugs	7,819,219	7,615,090	204,129	3%
Dental	4,583,569	4,524,085	59,484	1%
Inpatient Hospital Services	3,703,712	3,456,762	246,950	7%
Outpatient Mental Health	1,197,639	1,168,824	28,815	2%
Durable & Disposable Med. Equip.	1,113,655	1,036,214	77,441	7%
Inpatient Mental Health	687,328	541,140	146,188	27%
Vision	580,975	586,003	(5,028)	-1%
Therapy	425,518	350,985	74,533	21%
Medical Transportation	327,263	228,280	98,983	43%
Other Services	102,040	88,520	13,520	15%
Less: Collections*	<u>(666,042)</u>	<u>(565,759)</u>	<u>(100,283)</u>	<u>18%</u>
Total Claims	<u>40,162,365</u>	<u>38,151,052</u>	<u>2,011,313</u>	<u>5%</u>
General and Admin Expenses:				
Salaries and Benefits	450,854	433,789	17,065	4%
Program Administration	1,995,330	1,886,409	108,921	6%
Eligibility	279,995	279,266	729	0%
Outreach & Health Promotion	121,852	80,391	41,461	52%
Current	<u>141,671</u>	<u>119,768</u>	<u>21,903</u>	<u>18%</u>
Total Administrative	<u>2,989,702</u>	<u>2,799,623</u>	<u>190,079</u>	<u>7%</u>
Total Expenditures	<u>43,152,067</u>	<u>40,950,675</u>	<u>2,201,392</u>	<u>5%</u>
Excess of Revenues				
Over (Under) Expenditures	3,189,905	3,846,808	(656,903)	-17%
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>8,167,271</u>	<u>7,331,926</u>	<u>835,345</u>	<u>11%</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 Eleven Months Ended May 31, 2009

	Budgeted for Year	Year to Date		Year to Date Variance*	Monthly			
		Budgeted Amt	Actual Amt		Budgeted Amt	Apr-09	May-09	Mar-09
Projected Cost	\$42,533,167	\$38,988,736	\$40,100,891	(\$1,112,154)	\$3,544,431	\$3,639,125	\$5,133,053	\$3,835,575
Premiums	136,290	124,933	130,106	(\$5,174)	11,358	\$18,087	\$16,052	15,420
Subrogation & Rebates	539,625	494,656	665,699	(171,042)	44,969	8,186	78,263	86,487
Net Benefit Cost	41,857,252	\$38,369,148	\$39,305,086	(\$935,938)	3,488,104	3,612,852	5,038,738	3,733,668
Salaries & Benefits	\$515,486	\$472,529	\$450,856	\$21,673	\$42,957	\$40,492	\$40,615	\$40,325
Program Administration	2,080,170	1,906,823	1,888,155	18,668	173,348	179,685	93,944	286,615
Eligibility	318,670	292,114	235,693	56,421	26,556	6,418	0	63,222
Outreach	81,895	75,070	106,846	(31,776)	6,825	10,670	3,780	17,354
Current Expense	140,400	128,700	130,087	(1,387)	11,700	8,486	16,774	14,280
Total Admin Cost	\$3,136,622	\$2,875,237	\$2,811,637	\$63,600	\$261,385	\$245,751	\$155,113	\$421,796
Total Program Cost	\$44,993,874	\$41,244,384	\$42,116,723	(\$872,339)	\$3,749,489	\$3,858,603	\$5,193,851	\$4,155,464
Federal Share 81.98%	36,485,532	\$33,445,071	\$34,407,637	(962,566)	3,040,461	3,149,006	4,238,702	3,391,274
State Share 18.02%	8,508,342	\$7,799,313	\$7,709,086	90,227	709,028	709,597	955,149	764,190
Total Program Cost	* \$44,993,874	\$41,244,384	\$42,116,723	(\$872,339)	\$3,749,489	\$3,858,603	\$5,193,851	\$4,155,464

* 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%.

WVCHIP Enrollment Report

ATTACHMENT 1

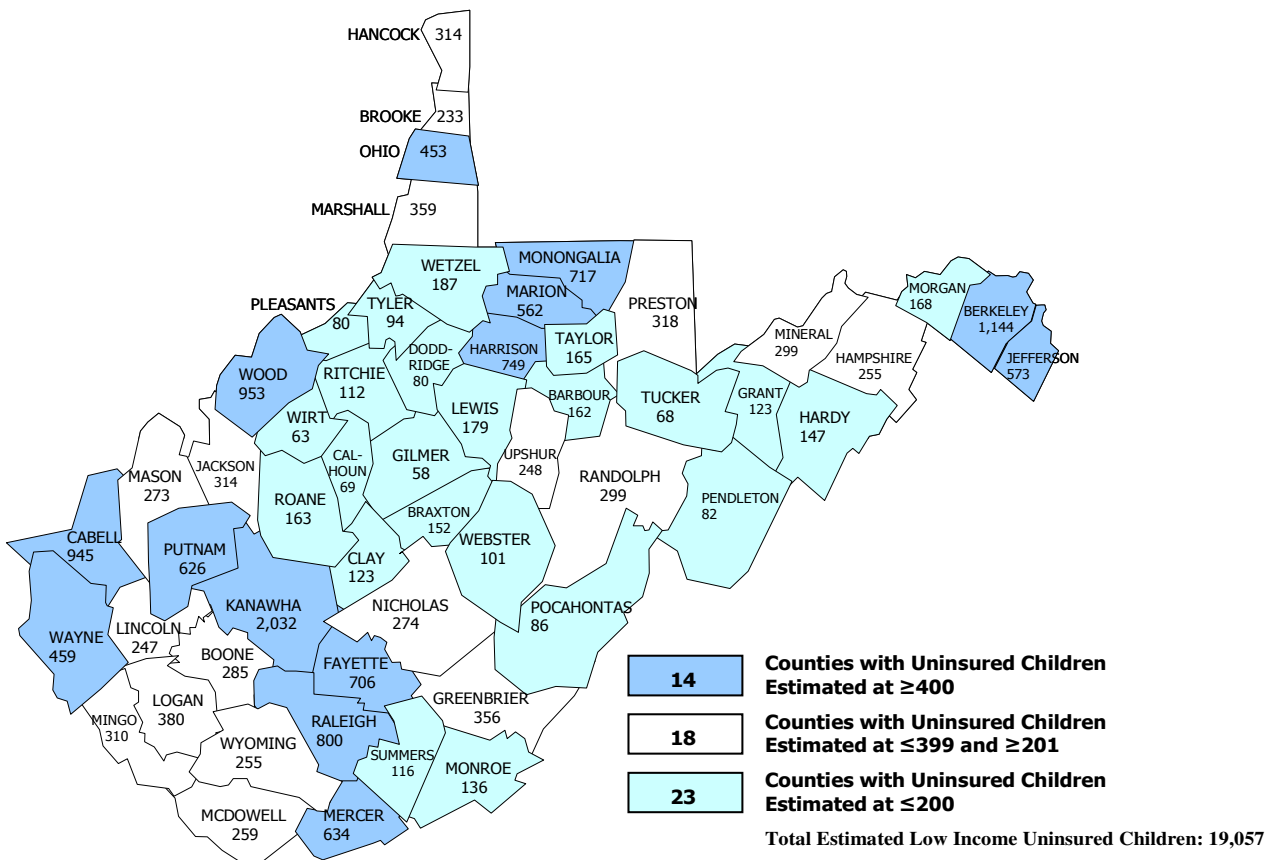
June 2009

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-09	Total Medicaid Enrollment Jun-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Kanawha	40,647	2,203	16,452	18,655	45.9%	2,032	1
Berkeley	22,882	1,281	6,791	8,072	35.3%	1,144	2
Wood	19,063	1,149	7,865	9,014	47.3%	953	3
Cabell	18,900	987	8,052	9,039	47.8%	945	4
Raleigh	15,992	1,259	7,024	8,283	51.8%	800	5
Harrison	14,973	904	5,734	6,638	44.3%	749	6
Monongalia	14,346	740	4,058	4,798	33.4%	717	7
Mercer	12,687	1,088	6,566	7,654	60.3%	634	8
Putnam	12,522	714	3,115	3,829	30.6%	626	9
Jefferson	11,465	425	2,461	2,886	25.2%	573	10
Marion	11,245	717	4,245	4,962	44.1%	562	11
Fayette	9,692	897	4,670	5,567	57.4%	485	12
Wayne	9,176	547	4,063	4,610	50.2%	459	13
Ohio	9,068	552	2,952	3,504	38.6%	453	14
Logan	7,610	555	3,859	4,414	58.0%	380	15
Marshall	7,176	355	2,705	3,060	42.6%	359	16
Greenbrier	7,110	583	2,820	3,403	47.9%	356	17
Preston	6,354	478	2,313	2,791	43.9%	318	18
Jackson	6,277	378	2,511	2,889	46.0%	314	19
Hancock	6,270	354	2,319	2,673	42.6%	314	20
Mingo	6,204	392	3,053	3,445	55.5%	310	21
Mineral	5,973	294	1,967	2,261	37.9%	299	22
Randolph	5,971	447	2,556	3,003	50.3%	299	23
Boone	5,706	303	2,500	2,803	49.1%	285	24
Nicholas	5,478	412	2,534	2,946	53.8%	274	25
Mason	5,461	293	2,542	2,835	51.9%	273	26
McDowell	5,170	370	3,321	3,691	71.4%	259	27
Hampshire	5,110	278	2,014	2,292	44.9%	255	28
Wyoming	5,092	403	2,570	2,973	58.4%	255	29
Upshur	4,956	437	2,234	2,671	53.9%	248	30
Lincoln	4,945	394	2,526	2,920	59.1%	247	31
Brooke	4,658	306	1,495	1,801	38.7%	233	32
Wetzel	3,732	200	1,626	1,826	48.9%	187	33
Lewis	3,577	299	1,728	2,027	56.7%	179	34
Morgan	3,365	252	1,167	1,419	42.2%	168	35
Taylor	3,307	237	1,361	1,598	48.3%	165	36
Roane	3,266	271	1,690	1,961	60.0%	163	37
Barbour	3,248	294	1,498	1,792	55.2%	162	38
Braxton	3,044	190	1,536	1,726	56.7%	152	39
Hardy	2,950	148	1,145	1,293	43.8%	147	40
Monroe	2,728	188	1,055	1,243	45.6%	136	41
Grant	2,463	150	943	1,093	44.4%	123	42
Clay	2,454	198	1,403	1,601	65.2%	123	43
Summers	2,322	214	1,128	1,342	57.8%	116	44
Ritchie	2,234	150	951	1,101	49.3%	112	45
Webster	2,020	182	1,144	1,326	65.7%	101	46
Tyler	1,887	126	783	909	48.2%	94	47
Pocahontas	1,717	142	662	804	46.8%	86	48

WVCHIP Enrollment Report

June 2009

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-09	Total Medicaid Enrollment Jun-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Pendleton	1,632	101	466	567	34.8%	82	49
Doddridge	1,607	135	718	853	53.1%	80	50
Pleasants	1,593	96	533	629	39.5%	80	51
Calhoun	1,389	127	854	981	70.6%	69	52
Tucker	1,354	150	497	647	47.8%	68	53
Wirt	1,268	109	537	646	51.0%	63	54
Gilmer	1,154	101	542	643	55.7%	58	55
Totals	382,490	24,555	153,854	178,409	46.6%	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.