

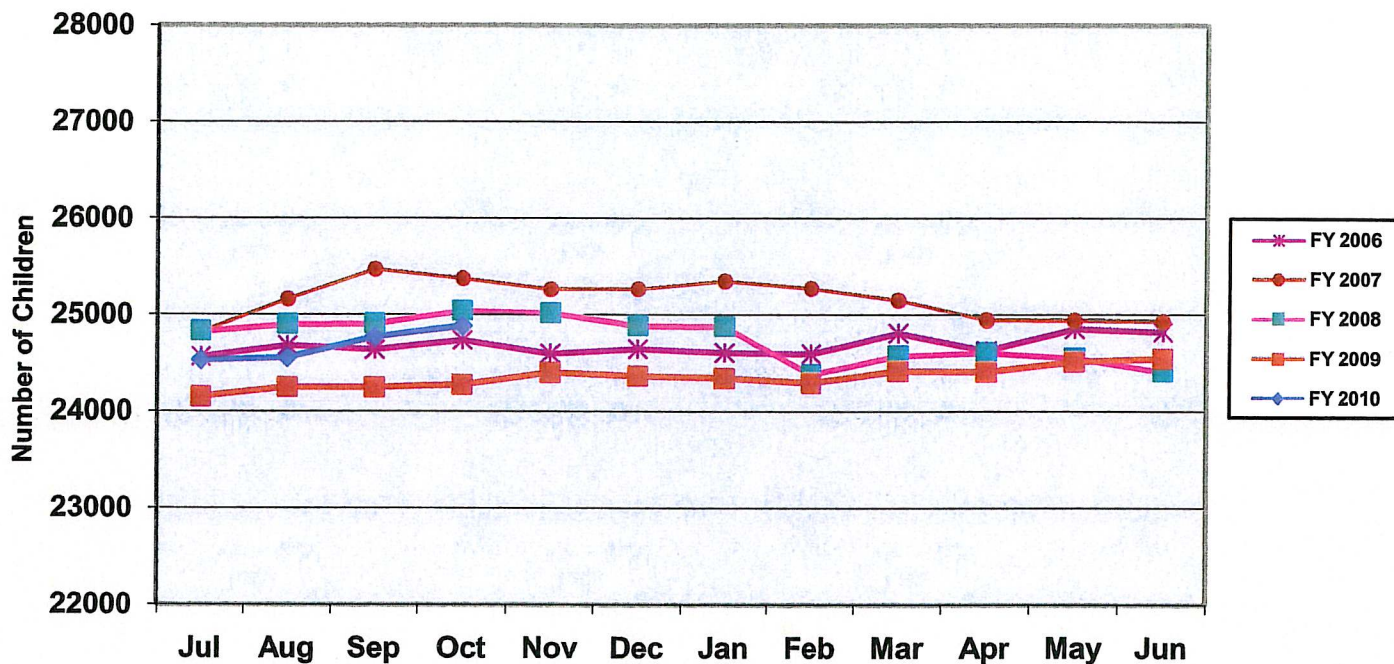
**West Virginia
Children's Health Insurance Program
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Joint Committee on Government and Finance Report

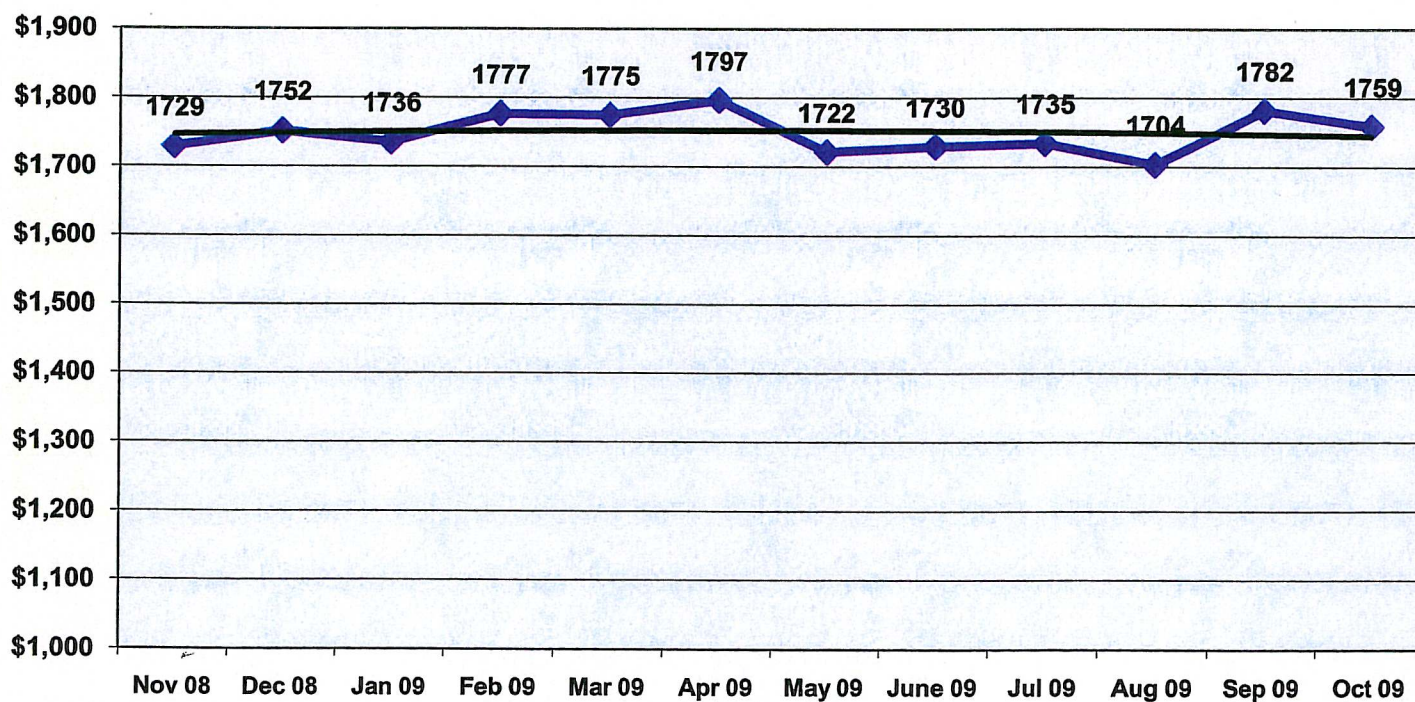
December 2009

WV CHIP Enrollment



October 31, 2009 Enrollment 24,890

Annualized Health Care Expenditures (Cost per Child)



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

| | October 31, 2009 | October 31, 2008 | Variance | |
|--|----------------------------|----------------------------|---------------------------|-------------------|
| Assets: | | | | |
| Cash & Cash Equivalents | \$12,906,037 | \$9,510,701 | \$3,395,336 | 36% |
| Due From Federal Government | \$3,074,261 | \$2,964,496 | \$109,765 | 4% |
| Due From Other Funds | \$682,626 | \$668,020 | \$14,606 | 2% |
| Accrued Interest Receivable | \$916 | \$16,257 | (\$15,341) | -94% |
| Fixed Assets, at Historical Cost | <u>\$71,434</u> | <u>\$67,061</u> | <u>\$4,373</u> | <u>7%</u> |
| Total Assets | <u>\$16,735,274</u> | <u>\$13,226,535</u> | <u>\$3,508,739</u> | <u>27%</u> |
| Liabilities: | | | | |
| Due to Other Funds | \$346,887 | \$282,516 | \$64,371 | 23% |
| Deferred Revenue | \$2,900,560 | \$2,630,533 | \$270,027 | 10% |
| Unpaid Insurance Claims Liability | <u>\$3,410,000</u> | <u>\$3,350,000</u> | <u>\$60,000</u> | <u>2%</u> |
| Total Liabilities | <u>\$6,657,447</u> | <u>\$6,263,049</u> | <u>\$394,398</u> | <u>6%</u> |
| Fund Equity | <u>\$10,077,827</u> | <u>\$6,963,486</u> | <u>\$3,114,341</u> | <u>45%</u> |
| Total Liabilities and Fund Equity | <u>\$16,735,274</u> | <u>\$13,226,535</u> | <u>\$3,508,739</u> | <u>27%</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 October 31, 2009 and October 31, 2008
(Modified Accrual Basis)

| | October 31, 2009 | October 31, 2008 | Variance | |
|------------------------------------|--------------------------|--------------------------|-------------------------|-------------------|
| Revenues: | | | | |
| Federal Grants | 12,466,517 | 12,083,695 | 382,822 | 3% |
| State Appropriations | 4,608,538 | 4,608,109 | 429 | 0% |
| Premium Revenues | 99,334 | 37,663 | 61,671 | 164% |
| Investment Earnings | <u>5,163</u> | <u>67,737</u> | <u>(62,574)</u> | <u>-92%</u> |
| Total Operating Revenues | <u>17,179,552</u> | <u>16,797,204</u> | <u>382,348</u> | <u>2%</u> |
| Operating Expenditures: | | | | |
| Claims: | | | | |
| Outpatient Services | 3,829,950 | 3,654,019 | 175,931 | 5% |
| Physicians & Surgical | 3,212,178 | 3,024,912 | 187,266 | 6% |
| Prescribed Drugs | 2,959,568 | 2,790,820 | 168,748 | 6% |
| Dental | 1,637,964 | 1,636,462 | 1,502 | 0% |
| Inpatient Hospital Services | 893,385 | 1,394,688 | (501,303) | -36% |
| Durable & Disposable Med. Equip. | 440,060 | 424,875 | 15,185 | 4% |
| Outpatient Mental Health | 355,007 | 391,376 | (36,369) | -9% |
| Vision | 253,672 | 235,260 | 18,412 | 8% |
| Inpatient Mental Health | 192,065 | 217,760 | (25,695) | -12% |
| Therapy | 151,817 | 120,405 | 31,412 | 26% |
| Medical Transportation | 90,024 | 107,422 | (17,398) | -16% |
| Other Services | 28,748 | 28,985 | (237) | -1% |
| Less: Collections* | <u>(226,389)</u> | <u>(306,022)</u> | <u>79,633</u> | <u>-26%</u> |
| Total Claims | <u>13,818,049</u> | <u>13,720,962</u> | <u>97,087</u> | <u>1%</u> |
| General and Admin Expenses: | | | | |
| Salaries and Benefits | 170,431 | 165,871 | 4,560 | 3% |
| Program Administration | 1,028,889 | 718,933 | 309,956 | 43% |
| Eligibility | 135,101 | 107,572 | 27,529 | 26% |
| Outreach & Health Promotion | 157,030 | 48,637 | 108,393 | 223% |
| Current | <u>46,254</u> | <u>49,109</u> | <u>(2,855)</u> | <u>-6%</u> |
| Total Administrative | <u>1,537,705</u> | <u>1,090,122</u> | <u>447,583</u> | <u>41%</u> |
| Total Expenditures | <u>15,355,754</u> | <u>14,811,084</u> | <u>544,670</u> | <u>4%</u> |
| Excess of Revenues | | | | |
| Over (Under) Expenditures | 1,823,798 | 1,986,120 | (162,322) | -8% |
| 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>10,077,827</u> | <u>6,963,486</u> | <u>3,114,341</u> | <u>45%</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 Four Months Ended October 31, 2009**

| | Budgeted for Year | Year to Date | | Year to Date Variance* | Monthly | | | |
|------------------------|----------------------|--------------|--------------|---------------------------|--------------|-------------|-------------|-------------|
| | | Budgeted Amt | Actual Amt | | Budgeted Amt | Oct-09 | Sep-09 | Aug-09 |
| Projected Cost | \$48,693,584 | \$16,231,195 | \$14,275,154 | \$1,956,041 | \$4,057,799 | \$3,466,708 | \$4,488,500 | \$2,669,339 |
| Premiums | 305,826 | 101,942 | 99,334 | \$2,608 | 25,486 | 28,320 | 25,836 | 22,984 |
| Subrogation & Rebates | 623,650 | 207,883 | 226,389 | (18,506) | 51,971 | 51,878 | 78,436 | 47,699 |
| Net Benefit Cost | 47,764,108 | \$15,921,369 | \$13,949,431 | \$1,971,939 | 3,980,342 | 3,386,511 | 4,384,228 | 2,598,655 |
| Salaries & Benefits | \$581,411 | \$193,804 | \$170,431 | \$23,373 | \$48,451 | \$40,432 | \$41,340 | \$40,111 |
| Program Administration | 2,665,833 | 888,611 | 912,911 | (24,300) | 222,153 | 250,395 | 239,577 | 244,220 |
| Eligibility | 295,243 | 98,414 | 127,334 | (28,920) | 24,604 | 16,594 | 83,567 | 27,173 |
| Outreach | 300,000 | 100,000 | 157,619 | (57,619) | 25,000 | 94,053 | 16,383 | 16,037 |
| Current Expense | 352,772 | 117,591 | 79,160 | 38,431 | 29,398 | 10,714 | 9,203 | 10,312 |
| Total Admin Cost | \$4,195,259 | \$1,398,420 | \$1,447,455 | (\$49,035) | \$349,605 | \$412,188 | \$390,070 | \$337,853 |
| Total Program Cost | \$51,959,367 | \$17,319,789 | \$15,396,885 | \$1,922,904 | \$4,329,947 | \$3,798,699 | \$4,774,298 | \$2,936,508 |
| Federal Share 81.83% | 42,489,772 | \$14,163,257 | \$12,573,755 | 1,589,502 | 3,540,814 | 3,108,475 | 3,896,305 | 2,396,484 |
| State Share 18.17% | 9,469,595 | \$3,156,532 | \$2,823,130 | 333,401 | 789,133 | 690,224 | 877,993 | 540,024 |
| Total Program Cost ** | \$51,959,367 | \$17,319,789 | \$15,396,885 | \$1,922,904 | \$4,329,947 | \$3,798,699 | \$4,774,298 | \$2,936,508 |

* 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

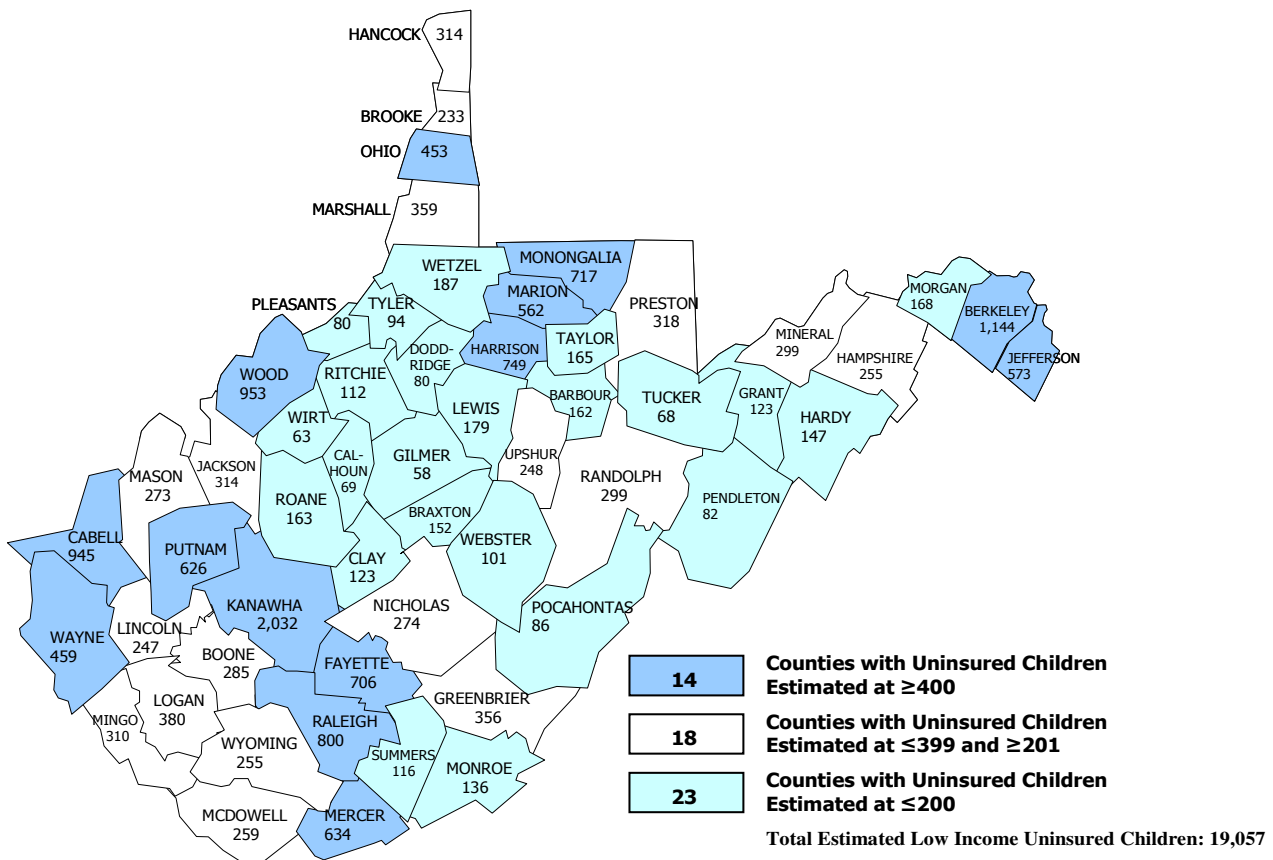
November 2009

| County | County Pop. | Total CHIP | Total Medicaid | Total | CHIP/Medicaid | 2009 | 2009 |
|------------|-------------------------|----------------------|----------------------|-----------------------------|-------------------------------|-------------------------|-------------------------------------|
| | 2005 Est. (0-18 Yrs) | Enrollment Nov-09 | Enrollment Nov-09 | CHIP/Medicaid Enrollment | Enrollment % of Population | Est. Uninsured 5% | # Children Uninsured Ranking* |
| Kanawha | 40,647 | 2,268 | 17,028 | 19,296 | 47.5% | 2,032 | 1 |
| Berkeley | 22,882 | 1,280 | 7,252 | 8,532 | 37.3% | 1,144 | 2 |
| Wood | 19,063 | 1,118 | 8,176 | 9,294 | 48.8% | 953 | 3 |
| Cabell | 18,900 | 1,061 | 8,302 | 9,363 | 49.5% | 945 | 4 |
| Raleigh | 15,992 | 1,317 | 7,241 | 8,558 | 53.5% | 800 | 5 |
| Harrison | 14,973 | 966 | 5,912 | 6,878 | 45.9% | 749 | 6 |
| Monongalia | 14,346 | 721 | 4,254 | 4,975 | 34.7% | 717 | 7 |
| Mercer | 12,687 | 1,096 | 6,711 | 7,807 | 61.5% | 634 | 8 |
| Putnam | 12,522 | 738 | 3,262 | 4,000 | 31.9% | 626 | 9 |
| Jefferson | 11,465 | 431 | 2,548 | 2,979 | 26.0% | 573 | 10 |
| Marion | 11,245 | 745 | 4,318 | 5,063 | 45.0% | 562 | 11 |
| Fayette | 9,692 | 874 | 4,794 | 5,668 | 58.5% | 485 | 12 |
| Wayne | 9,176 | 555 | 4,092 | 4,647 | 50.6% | 459 | 13 |
| Ohio | 9,068 | 547 | 3,031 | 3,578 | 39.5% | 453 | 14 |
| Logan | 7,610 | 601 | 4,039 | 4,640 | 61.0% | 380 | 15 |
| Marshall | 7,176 | 352 | 2,790 | 3,142 | 43.8% | 359 | 16 |
| Greenbrier | 7,110 | 570 | 2,933 | 3,503 | 49.3% | 356 | 17 |
| Preston | 6,354 | 472 | 2,411 | 2,883 | 45.4% | 318 | 18 |
| Jackson | 6,277 | 402 | 2,647 | 3,049 | 48.6% | 314 | 19 |
| Hancock | 6,270 | 364 | 2,355 | 2,719 | 43.4% | 314 | 20 |
| Mingo | 6,204 | 417 | 3,228 | 3,645 | 58.8% | 310 | 21 |
| Mineral | 5,973 | 300 | 2,073 | 2,373 | 39.7% | 299 | 22 |
| Randolph | 5,971 | 396 | 2,652 | 3,048 | 51.0% | 299 | 23 |
| Boone | 5,706 | 331 | 2,651 | 2,982 | 52.3% | 285 | 24 |
| Nicholas | 5,478 | 424 | 2,637 | 3,061 | 55.9% | 274 | 25 |
| Mason | 5,461 | 287 | 2,588 | 2,875 | 52.6% | 273 | 26 |
| McDowell | 5,170 | 344 | 3,423 | 3,767 | 72.9% | 259 | 27 |
| Hampshire | 5,110 | 281 | 2,088 | 2,369 | 46.4% | 255 | 28 |
| Wyoming | 5,092 | 424 | 2,660 | 3,084 | 60.6% | 255 | 29 |
| Upshur | 4,956 | 421 | 2,318 | 2,739 | 55.3% | 248 | 30 |
| Lincoln | 4,945 | 406 | 2,702 | 3,108 | 62.9% | 247 | 31 |
| Brooke | 4,658 | 321 | 1,542 | 1,863 | 40.0% | 233 | 32 |
| Wetzel | 3,732 | 171 | 1,708 | 1,879 | 50.4% | 187 | 33 |
| Lewis | 3,577 | 313 | 1,779 | 2,092 | 58.5% | 179 | 34 |
| Morgan | 3,365 | 237 | 1,200 | 1,437 | 42.7% | 168 | 35 |
| Taylor | 3,307 | 232 | 1,398 | 1,630 | 49.3% | 165 | 36 |
| Roane | 3,266 | 285 | 1,730 | 2,015 | 61.7% | 163 | 37 |
| Barbour | 3,248 | 265 | 1,610 | 1,875 | 57.7% | 162 | 38 |
| Braxton | 3,044 | 239 | 1,536 | 1,775 | 58.3% | 152 | 39 |
| Hardy | 2,950 | 166 | 1,197 | 1,363 | 46.2% | 147 | 40 |
| Monroe | 2,728 | 214 | 1,091 | 1,305 | 47.8% | 136 | 41 |
| Grant | 2,463 | 170 | 963 | 1,133 | 46.0% | 123 | 42 |
| Clay | 2,454 | 188 | 1,453 | 1,641 | 66.9% | 123 | 43 |
| Summers | 2,322 | 211 | 1,196 | 1,407 | 60.6% | 116 | 44 |
| Ritchie | 2,234 | 134 | 987 | 1,121 | 50.2% | 112 | 45 |
| Webster | 2,020 | 172 | 1,220 | 1,392 | 68.9% | 101 | 46 |
| Tyler | 1,887 | 143 | 793 | 936 | 49.6% | 94 | 47 |
| Pocahontas | 1,717 | 149 | 684 | 833 | 48.5% | 86 | 48 |

WVCHIP Enrollment Report

November 2009

| County | County Pop. 2005 Est. (0-18 Yrs) | Total CHIP Enrollment Nov-09 | Total Medicaid Enrollment Nov-09 | Total CHIP/Medicaid Enrollment | CHIP/Medicaid % of Population | 2009 Est. Uninsured 5% | 2009 # Children Uninsured Ranking* |
|---------------|----------------------------------|------------------------------|----------------------------------|--------------------------------|-------------------------------|------------------------|------------------------------------|
| Pendleton | 1,632 | 97 | 510 | 607 | 37.2% | 82 | 49 |
| Doddridge | 1,607 | 130 | 757 | 887 | 55.2% | 80 | 50 |
| Pleasants | 1,593 | 102 | 562 | 664 | 41.7% | 80 | 51 |
| Calhoun | 1,389 | 126 | 874 | 1,000 | 72.0% | 69 | 52 |
| Tucker | 1,354 | 145 | 498 | 643 | 47.5% | 68 | 53 |
| Wirt | 1,268 | 104 | 569 | 673 | 53.1% | 63 | 54 |
| Gilmer | 1,154 | 92 | 599 | 691 | 59.9% | 58 | 55 |
| Totals | 382,490 | 24,915 | 159,572 | 184,487 | 48.2% | 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.