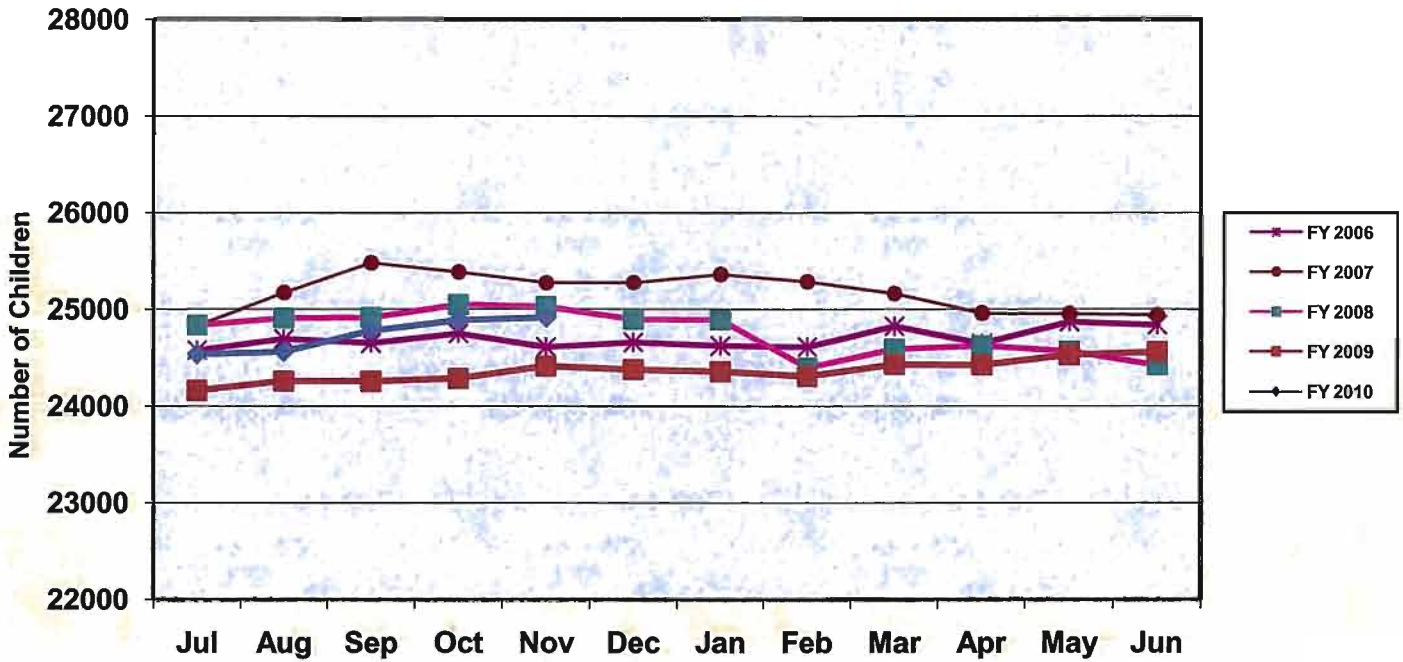


**West Virginia
Children's Health Insurance Program
1018 Kanawha Boulevard East
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Joint Committee on Government and Finance Report

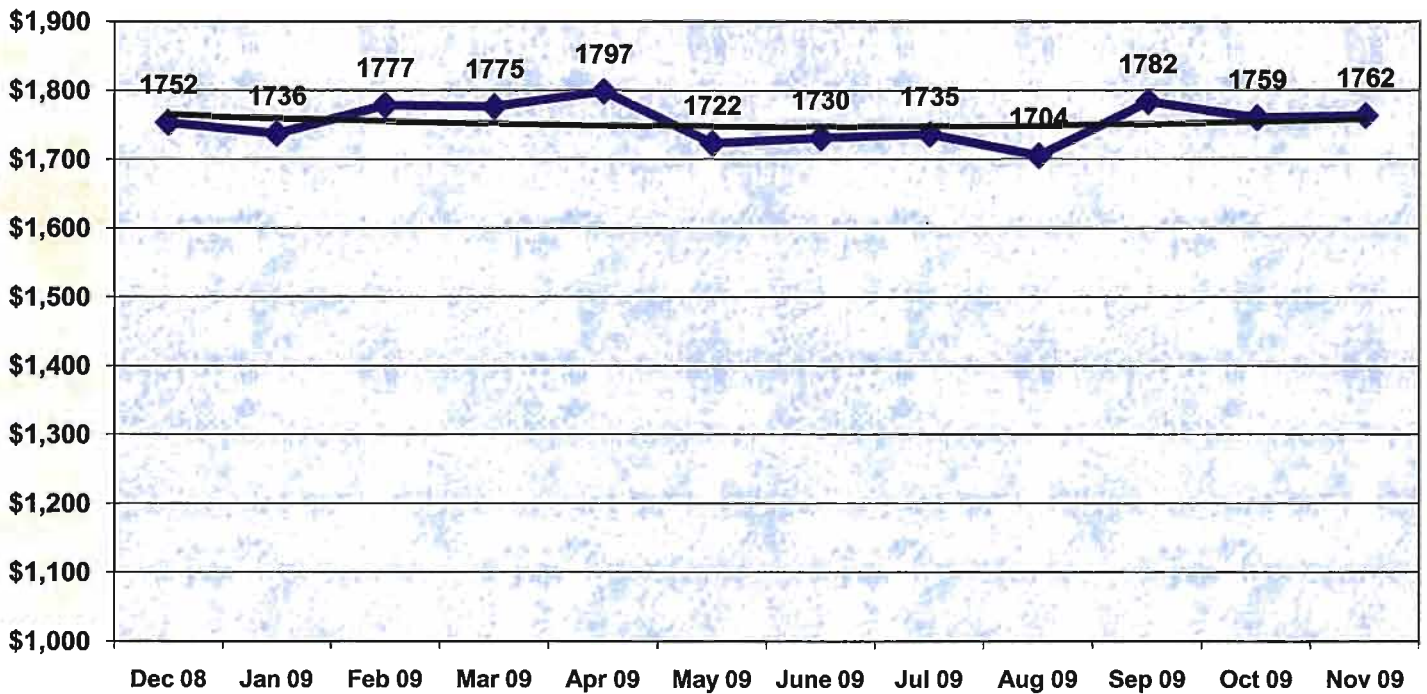
January 2010

WV CHIP Enrollment



December 31, 2009 Enrollment 25,053

Annualized Health Care Expenditures (Cost per Child)



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

	November 30, 2009	November 30, 2008	Variance	
Assets:				
Cash & Cash Equivalents	\$11,274,286	\$9,778,848	\$1,495,438	15%
Due From Federal Government	\$3,272,300	\$2,856,609	\$415,691	15%
Due From Other Funds	\$726,600	\$643,708	\$82,892	13%
Accrued Interest Receivable	\$32,791	\$10,567	\$22,224	210%
Fixed Assets, at Historical Cost	<u>\$69,738</u>	<u>\$70,829</u>	<u>(\$1,091)</u>	<u>-2%</u>
 Total Assets	 <u>\$15,375,714</u>	 <u>\$13,360,561</u>	 <u>\$2,015,153</u>	 <u>15%</u>
Liabilities:				
Due to Other Funds	\$358,900	\$310,317	\$48,583	16%
Deferred Revenue	\$2,007,084	\$3,528,558	(\$1,521,474)	-43%
Unpaid Insurance Claims Liability	<u>\$3,640,000</u>	<u>\$3,190,000</u>	<u>\$450,000</u>	<u>14%</u>
 Total Liabilities	 <u>\$6,005,984</u>	 <u>\$7,028,875</u>	 <u>(\$1,022,891)</u>	 <u>-15%</u>
 Fund Equity	 <u>\$9,369,730</u>	 <u>\$6,331,686</u>	 <u>\$3,038,044</u>	 <u>48%</u>
 Total Liabilities and Fund Equity	 <u>\$15,375,714</u>	 <u>\$13,360,561</u>	 <u>\$2,015,153</u>	 <u>15%</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 Five Months Ending November 30, 2009 and November 30, 2008
(Modified Accrual Basis)

	November 30, 2009	November 30, 2008	Variance	
Revenues:				
Federal Grants	15,803,011	14,928,676	874,335	6%
State Appropriations	4,608,538	4,608,109	429	0%
Premium Revenues	125,935	44,657	81,278	182%
Investment Earnings	<u>37,954</u>	<u>78,305</u>	<u>(40,351)</u>	<u>-52%</u>
Total Operating Revenues	<u>20,575,438</u>	<u>19,659,747</u>	<u>915,691</u>	<u>5%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	5,077,554	4,518,452	559,102	12%
Physicians & Surgical	4,193,877	3,947,919	245,958	6%
Prescribed Drugs	3,561,034	3,297,747	263,287	8%
Dental	2,013,081	2,101,305	(88,224)	-4%
Inpatient Hospital Services	1,109,665	1,529,176	(419,511)	-27%
Durable & Disposable Med. Equip.	546,739	529,672	17,067	3%
Outpatient Mental Health	446,459	499,146	(52,687)	-11%
Vision	315,282	286,674	28,608	10%
Inpatient Mental Health	306,353	262,026	44,327	17%
Therapy	190,754	161,556	29,198	18%
Medical Transportation	113,402	133,216	(19,814)	-15%
Other Services	(6,046)	35,702	(41,748)	-117%
Less: Collections*	<u>(262,931)</u>	<u>(351,138)</u>	<u>88,207</u>	<u>-25%</u>
Total Claims	<u>17,605,223</u>	<u>16,951,453</u>	<u>653,770</u>	<u>4%</u>
General and Admin Expenses:				
Salaries and Benefits	210,992	206,747	4,245	2%
Program Administration	1,273,322	897,826	375,496	42%
Eligibility	161,072	140,712	20,360	14%
Outreach & Health Promotion	157,044	48,637	108,407	223%
Current	<u>52,083</u>	<u>60,052</u>	<u>(7,969)</u>	<u>-13%</u>
Total Administrative	<u>1,854,513</u>	<u>1,353,974</u>	<u>500,539</u>	<u>37%</u>
Total Expenditures	<u>19,459,736</u>	<u>18,305,427</u>	<u>1,154,309</u>	<u>6%</u>
Excess of Revenues				
Over (Under) Expenditures	1,115,702	1,354,320	(238,618)	-18%
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>9,369,730</u>	<u>6,331,686</u>	<u>3,038,044</u>	<u>48%</u>

* Collections are primarily drug rebates and subrogation

PRELIMINARY FINANCIAL STATEMENTS

**West Virginia Children's Health Insurance Program
Budget to Actual Statement
State Fiscal Year 2010
For the Five Months Ended November 30, 2009**

	Budgeted for Year	Year to Date Budgeted Amt	Year to Date Actual Amt	Year to Date Variance*		Monthly Budgeted Amt	Nov-09	Oct-09	Sep-09
Projected Cost	\$48,693,584	\$20,288,993	\$18,064,907	\$2,224,087	11%	\$4,057,799	\$3,789,753	\$3,466,708	\$4,488,500
Premiums	305,826	127,428	125,935	\$1,493	-1%	25,486	26,601	28,320	25,836
Subrogation & Rebates	<u>623,650</u>	<u>259,854</u>	<u>262,930</u>	<u>(3,076)</u>	<u>1%</u>	<u>51,971</u>	<u>36,541</u>	<u>51,878</u>	<u>78,436</u>
Net Benefit Cost	47,764,108	\$19,901,712	\$17,676,041	\$2,225,670	11%	3,980,342	3,726,611	3,386,511	4,384,228
Salaries & Benefits	\$581,411	\$242,255	\$210,992	\$31,263	13%	\$48,451	\$40,561	\$40,432	\$41,340
Program Administration	2,665,833	1,110,764	1,149,986	(39,222)	-4%	222,153	237,075	250,395	239,577
Eligibility	295,243	123,018	141,115	(18,097)	-15%	24,604	13,781	16,594	83,567
Outreach	300,000	125,000	161,221	(36,221)	-29%	25,000	3,602	94,053	16,383
Current Expense	<u>352,772</u>	<u>146,988</u>	<u>88,935</u>	<u>58,053</u>	<u>39%</u>	<u>29,398</u>	<u>9,775</u>	<u>10,714</u>	<u>9,203</u>
Total Admin Cost	\$4,195,259	\$1,748,025	\$1,752,249	(\$4,224)	0%	\$349,605	\$304,794	\$412,188	\$390,070
Total Program Cost	<u>\$51,959,367</u>	<u>\$21,649,736</u>	<u>\$19,428,290</u>	<u>\$2,221,446</u>	<u>10%</u>	<u>\$4,329,947</u>	<u>\$4,031,405</u>	<u>\$3,798,699</u>	<u>\$4,774,298</u>
Federal Share 81.83%	42,489,772	\$17,704,072	\$15,872,654	1,831,418	10%	3,540,814	3,298,898	3,108,475	3,896,305
State Share 18.17%	<u>9,469,595</u>	<u>\$3,945,664</u>	<u>\$3,555,636</u>	<u>390,028</u>	<u>10%</u>	<u>789,133</u>	<u>732,506</u>	<u>690,224</u>	<u>877,993</u>
Total Program Cost *	<u>\$51,959,367</u>	<u>\$21,649,736</u>	<u>\$19,428,290</u>	<u>\$2,221,446</u>	<u>10%</u>	<u>\$4,329,947</u>	<u>\$4,031,405</u>	<u>\$3,798,699</u>	<u>\$4,774,298</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

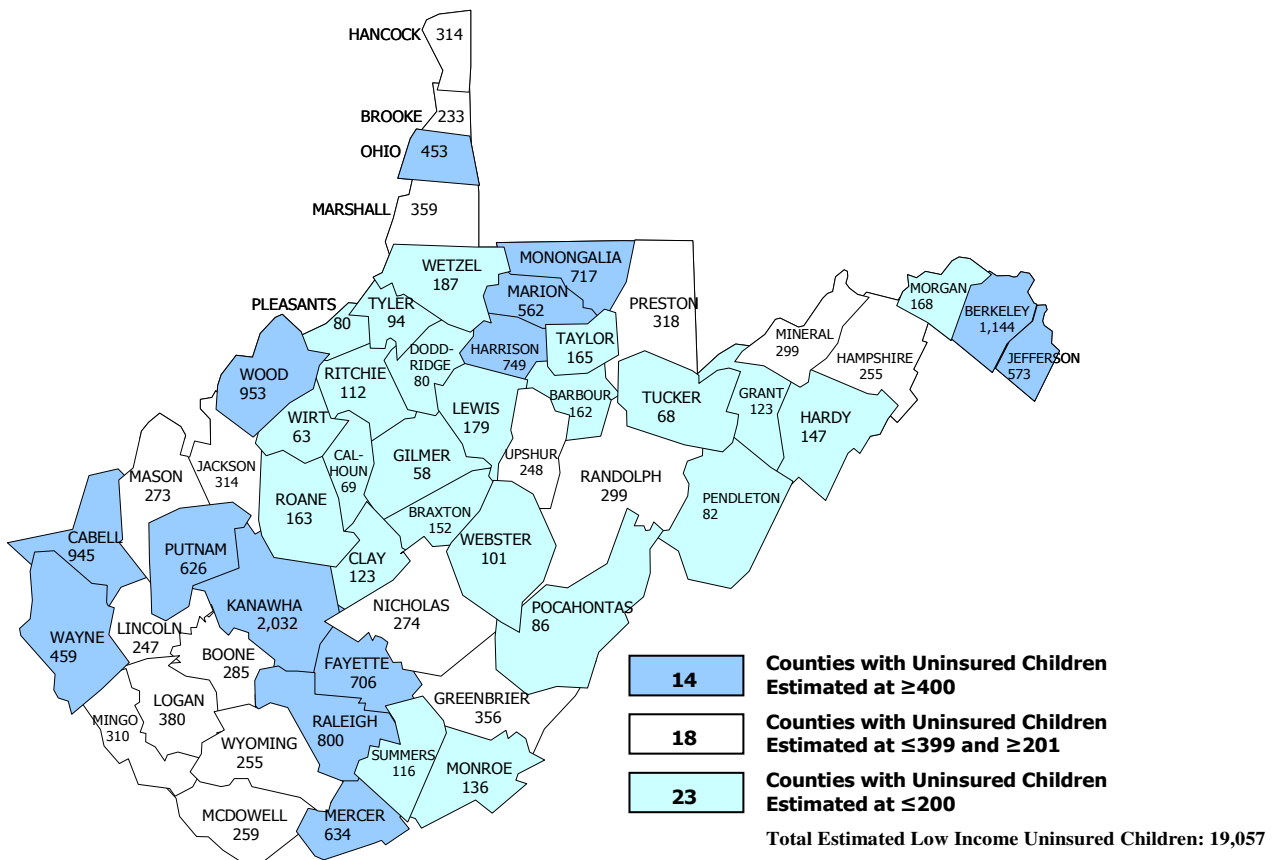
December 2009

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Dec-09	Total Medicaid Enrollment Dec-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Kanawha	40,647	2,286	17,118	19,404	47.7%	2,032	1
Berkeley	22,882	1,312	7,318	8,630	37.7%	1,144	2
Wood	19,063	1,114	8,315	9,429	49.5%	953	3
Cabell	18,900	1,053	8,355	9,408	49.8%	945	4
Raleigh	15,992	1,332	7,280	8,612	53.9%	800	5
Harrison	14,973	962	5,931	6,893	46.0%	749	6
Monongalia	14,346	737	4,261	4,998	34.8%	717	7
Mercer	12,687	1,112	6,724	7,836	61.8%	634	8
Putnam	12,522	739	3,289	4,028	32.2%	626	9
Jefferson	11,465	435	2,593	3,028	26.4%	573	10
Marion	11,245	734	4,395	5,129	45.6%	562	11
Fayette	9,692	887	4,781	5,668	58.5%	485	12
Wayne	9,176	571	4,165	4,736	51.6%	459	13
Ohio	9,068	537	3,025	3,562	39.3%	453	14
Logan	7,610	593	4,057	4,650	61.1%	380	15
Marshall	7,176	351	2,826	3,177	44.3%	359	16
Greenbrier	7,110	592	3,022	3,614	50.8%	356	17
Preston	6,354	477	2,428	2,905	45.7%	318	18
Jackson	6,277	395	2,652	3,047	48.5%	314	19
Hancock	6,270	354	2,407	2,761	44.0%	314	20
Mingo	6,204	412	3,256	3,668	59.1%	310	21
Mineral	5,973	297	2,061	2,358	39.5%	299	22
Randolph	5,971	400	2,686	3,086	51.7%	299	23
Boone	5,706	324	2,705	3,029	53.1%	285	24
Nicholas	5,478	435	2,658	3,093	56.5%	274	25
Mason	5,461	293	2,644	2,937	53.8%	273	26
McDowell	5,170	355	3,372	3,727	72.1%	259	27
Hampshire	5,110	282	2,144	2,426	47.5%	255	28
Wyoming	5,092	425	2,728	3,153	61.9%	255	29
Upshur	4,956	428	2,330	2,758	55.7%	248	30
Lincoln	4,945	397	2,749	3,146	63.6%	247	31
Brooke	4,658	314	1,547	1,861	40.0%	233	32
Wetzel	3,732	169	1,731	1,900	50.9%	187	33
Lewis	3,577	319	1,793	2,112	59.0%	179	34
Morgan	3,365	252	1,237	1,489	44.3%	168	35
Taylor	3,307	224	1,424	1,648	49.8%	165	36
Roane	3,266	278	1,736	2,014	61.7%	163	37
Barbour	3,248	260	1,628	1,888	58.1%	162	38
Braxton	3,044	238	1,538	1,776	58.3%	152	39
Hardy	2,950	172	1,226	1,398	47.4%	147	40
Monroe	2,728	216	1,093	1,309	48.0%	136	41
Grant	2,463	174	972	1,146	46.5%	123	42
Clay	2,454	185	1,479	1,664	67.8%	123	43
Summers	2,322	222	1,185	1,407	60.6%	116	44
Ritchie	2,234	138	1,002	1,140	51.0%	112	45
Webster	2,020	160	1,253	1,413	70.0%	101	46
Tyler	1,887	144	803	947	50.2%	94	47
Pocahontas	1,717	150	691	841	49.0%	86	48

WVCHIP Enrollment Report

December 2009

County	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Dec-09	Total Medicaid Enrollment Dec-09	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2009 Est. Uninsured 5%	2009 # Children Uninsured Ranking*
Pendleton	1,632	102	504	606	37.1%	82	49
Doddridge	1,607	140	726	866	53.9%	80	50
Pleasants	1,593	101	555	656	41.2%	80	51
Calhoun	1,389	132	873	1,005	72.4%	69	52
Tucker	1,354	146	511	657	48.5%	68	53
Wirt	1,268	103	566	669	52.8%	63	54
Gilmer	1,154	93	602	695	60.2%	58	55
Totals	382,490	25,053	160,950	186,003	48.6%	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.