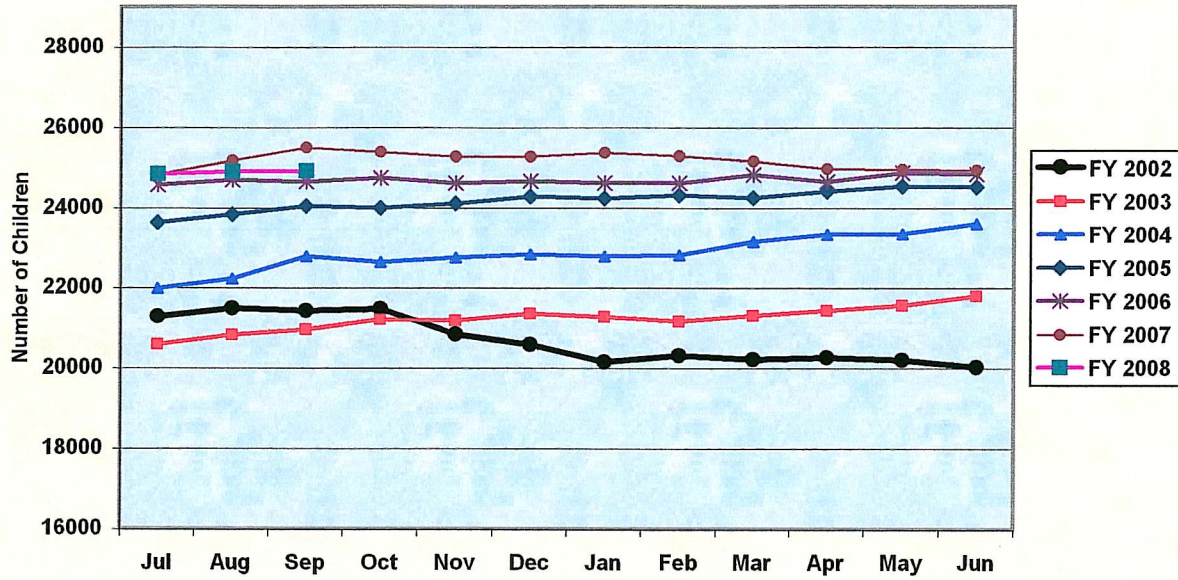


**West Virginia
Children's Health Insurance Program
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Joint Committee on Government and Finance Report

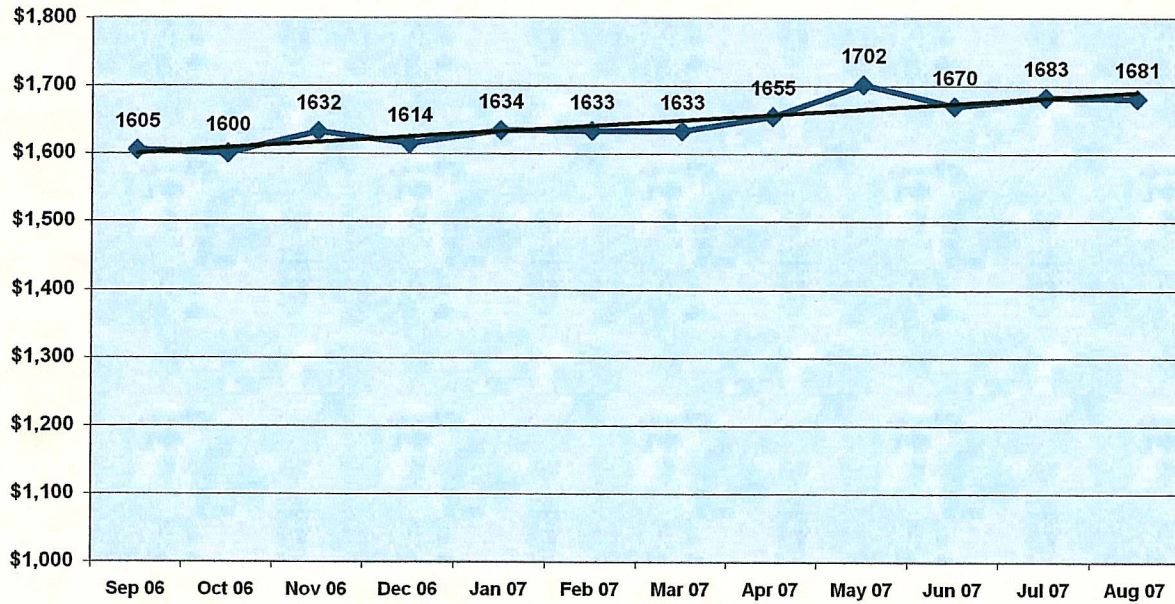
October 2007

WV CHIP Enrollment



September 30, 2007 Enrollment 24,913

Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program
Comparative Balance Sheet
August 31, 2007 and 2006
(Accrual Basis)**

	August 31, 2007	August 31, 2006	Variance	
Assets:				
Cash & Cash Equivalents	\$5,346,262	\$2,471,576	\$2,874,686	116%
Due From Federal Government	\$3,018,036	\$3,000,824	\$17,212	1%
Due From Other Funds	\$709,315	\$577,933	\$131,382	23%
Accrued Interest Receivable	\$25,250	\$8,106	\$17,144	211%
Fixed Assets, at Historical Cost	<u>\$63,011</u>	<u>\$63,071</u>	(<u>\$60</u>)	<u>0%</u>
 Total Assets	 <u>\$9,161,875</u>	 <u>\$6,121,510</u>	 <u>\$3,040,365</u>	 <u>50%</u>
Liabilities:				
Due to Other Funds	\$187,351	\$36,227	\$151,124	417%
Deferred Revenue	\$3,570,001	\$2,148,124	\$1,421,877	66%
Unpaid Insurance Claims Liability	<u>\$3,540,000</u>	<u>\$2,754,085</u>	<u>\$785,915</u>	<u>29%</u>
 Total Liabilities	 <u>\$7,297,352</u>	 <u>\$4,938,436</u>	 <u>\$2,358,916</u>	 <u>48%</u>
 Fund Equity	 <u>\$1,864,523</u>	 <u>\$1,183,074</u>	 <u>\$681,449</u>	 <u>58%</u>
 Total Liabilities and Fund Equity	 <u>\$9,161,875</u>	 <u>\$6,121,510</u>	 <u>\$3,040,365</u>	 <u>50%</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 August 31, 2007 and August 31, 2006
(Modified Accrual Basis)

	August 31, 2007	August 31, 2006	Variance	
Revenues:				
Federal Grants	5,224,902	5,009,113	215,789	4%
State Appropriations	2,193,799	2,193,340	459	0%
Premium Revenues	9,646	-	9,646	
Investment Earnings	<u>43,997</u>	<u>8,106</u>	<u>35,891</u>	443%
 Total Operating Revenues	 <u>7,472,345</u>	 <u>7,210,559</u>	 <u>261,786</u>	 <u>4%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	1,773,147	1,644,966	128,181	8%
Physicians & Surgical	1,252,686	1,486,478	(233,792)	-16%
Prescribed Drugs	1,245,473	1,152,972	92,501	8%
Dental	915,491	787,073	128,418	16%
Inpatient Hospital Services	571,169	940,180	(369,011)	-39%
Vision	191,749	214,207	(22,458)	-10%
Outpatient Mental Health	175,361	224,372	(49,011)	-22%
Durable & Disposable Med. Equip.	85,507	65,840	19,667	30%
Inpatient Mental Health	63,938	150,977	(87,039)	-58%
Therapy	63,061	72,328	(9,267)	-13%
Medical Transportation	58,216	84,104	(25,888)	-31%
Other Services	7,195	23,534	(16,339)	-69%
Less: Collections*	<u>(170,712)</u>	<u>(168,212)</u>	<u>(2,500)</u>	<u>1%</u>
Total Claims	<u>6,232,281</u>	<u>6,678,819</u>	<u>(446,538)</u>	<u>-7%</u>
General and Admin Expenses:				
Salaries and Benefits	89,146	85,179	3,967	5%
Program Administration	392,693	290,234	102,459	35%
Eligibility	60,052	(4,025)	64,077	-1592%
Outreach & Health Promotion	1,637	3,805	(2,168)	-57%
Current	<u>27,956</u>	<u>850</u>	<u>27,106</u>	<u>3189%</u>
Total Administrative	<u>571,484</u>	<u>376,043</u>	<u>195,441</u>	<u>52%</u>
 Total Expenditures	 <u>6,803,765</u>	 <u>7,054,862</u>	 <u>(251,097)</u>	 <u>-4%</u>
Excess of Revenues				
Over (Under) Expenditures	668,580	155,697	512,883	329%
 Fund Equity, Beginning	 <u>1,195,943</u>	 <u>1,027,377</u>	 <u>168,566</u>	 <u>16%</u>
 Fund Equity, Ending	 <u>1,864,523</u>	 <u>1,183,074</u>	 <u>681,449</u>	 <u>58%</u>

* Collections are primarily drug rebates and subrogation

* State Appropriations restated in prior year to actual draw deposited

PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited

**West Virginia Children's Health Insurance Program
Budget to Actual Statement
State Fiscal Year 2008
For the Two Months Ended August 31, 2007**

	Budgeted for	Year to Date	Year to Date	Year to Date	Variance*	%	Monthly		
	Year	Budgeted Amt	Actual Amt	Budgeted Amt			Aug-07	Jul-07	
Projected Cost	\$49,020,492	\$8,170,082	\$6,514,090	\$1,655,992	20%	\$4,085,041	\$3,680,106	\$2,833,984	
Premiums	136,290	\$22,715	9,646	\$13,069	58%	11,358	5,529	4,117	
Medical Copays	576,800	\$96,133	0	96,133	-100%	48,067	0	0	
Drug Copays	489,250	\$81,542	0	81,542	-100%	40,771	0	0	
Subrogation & Rebates	<u>760,000</u>	<u>\$126,667</u>	<u>170,712</u>	<u>(44,046)</u>	35%	<u>63,333</u>	<u>72,324</u>	<u>98,388</u>	
Net Benefit Cost	47,058,152	\$7,843,025	\$6,343,377	\$1,499,648	19%	3,921,513	3,607,782	2,735,596	
Salaries & Benefits	\$519,673	\$86,612	\$89,146	(\$2,534)	-3%	\$43,306	\$41,241	\$47,905	
Program Administration	2,166,796	\$361,133	348,080	13,052	4%	180,566	306,071	42,009	
Eligibility	340,055	\$56,676	6,646	50,030	88%	28,338	0	6,646	
Outreach	27,157	\$4,526	1,272	3,254	72%	2,263	611	661	
Current Expense	<u>287,741</u>	<u>\$47,957</u>	<u>18,935</u>	<u>29,022</u>	61%	<u>23,978</u>	<u>7,534</u>	<u>11,401</u>	
Total Admin Cost	\$3,341,422	\$556,904	\$464,079	\$92,825	17%	\$278,452	\$355,457	\$108,622	
Total Program Cost	<u>\$50,399,574</u>	<u>\$8,399,929</u>	<u>\$6,807,456</u>	<u>\$1,592,473</u>	19%	<u>\$4,199,965</u>	<u>\$3,963,239</u>	<u>\$2,844,218</u>	
Federal Share 80.97%	40,823,655	\$6,803,942	\$5,520,166	1,283,776	19%	3,401,971	3,213,790	2,306,376	
State Share 19.03%	<u>9,575,919</u>	<u>\$1,595,987</u>	<u>\$1,287,290</u>	<u>308,697</u>	19%	<u>797,993</u>	<u>749,448</u>	<u>537,842</u>	
Total Program Cost *	<u>\$50,399,574</u>	<u>\$8,399,929</u>	<u>\$6,807,456</u>	<u>\$1,592,473</u>	19%	<u>\$4,199,965</u>	<u>\$3,963,239</u>	<u>\$2,844,218</u>	

* Positive percentages indicate favorable variances
 ** Budgeted Year Based on CCRC Actuary 6/30/2007 Report.
 Please note: Medical and Drug Co-pay figures are incomplete.

WV CHIP Enrollment Report

ATTACHMENT 1

September 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Sep-07	Total Medicaid Enrollment Sep-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Barbour	3,248	313	1,614	1,927	59.3%	92.5%	34	255
Berkeley	22,882	1,152	5,738	6,890	30.1%	93.9%	21	1,084
Boone	5,706	322	2,627	2,949	51.7%	97.9%	4	133
Braxton	3,044	219	1,601	1,820	59.8%	95.6%	13	155
Brooke	4,658	302	1,492	1,794	38.5%	98.5%	3	0**
Cabell	18,900	962	8,164	9,126	48.3%	91.6%	39	1,218
Calhoun	1,389	134	853	987	71.1%	88.0%	52	207
Clay	2,454	204	1,383	1,587	64.7%	95.1%	15	94
Doddridge	1,607	122	714	836	52.0%	96.4%	6	60
Fayette	9,692	951	4,857	5,808	59.9%	92.1%	36	706
Gilmer	1,154	97	587	684	59.3%	92.8%	32	115
Grant	2,463	160	925	1,085	44.1%	95.8%	11	82
Greenbrier	7,110	565	2,822	3,387	47.6%	94.8%	17	306
Hampshire	5,110	285	1,854	2,139	41.9%	91.3%	40	295
Hancock	6,270	405	2,283	2,688	42.9%	92.9%	31	443
Hardy	2,950	128	1,036	1,164	39.5%	93.6%	26	200
Harrison	14,973	946	6,029	6,975	46.6%	99.9%	1	0**
Jackson	6,277	379	2,388	2,767	44.1%	93.9%	22	340
Jefferson	11,465	434	2,174	2,608	22.7%	93.9%	23	651
Kanawha	40,647	2,079	16,833	18,912	46.5%	96.4%	7	772
Lewis	3,577	302	1,831	2,133	59.6%	88.0%	53	431
Lincoln	4,945	417	2,550	2,967	60.0%	93.3%	27	327
Logan	7,610	539	3,957	4,496	59.1%	92.1%	37	654
Marion	11,245	787	4,373	5,160	45.9%	95.9%	10	516
Marshall	7,176	416	2,764	3,180	44.3%	97.5%	5	217
Mason	5,461	356	2,527	2,883	52.8%	95.7%	12	249
McDowell	5,170	426	3,499	3,925	75.9%	93.8%	25	373
Mercer	12,687	1,116	6,761	7,877	62.1%	91.0%	41	1,268
Mineral	5,973	300	2,074	2,374	39.7%	90.7%	43	251
Mingo	6,204	417	3,377	3,794	61.2%	88.5%	51	566
Monongalia	14,346	699	4,106	4,805	33.5%	92.6%	33	1,144
Monroe	2,728	254	930	1,184	43.4%	93.1%	29	196
Morgan	3,365	218	1,031	1,249	37.1%	89.2%	49	285
Nicholas	5,478	463	2,552	3,015	55.0%	94.4%	19	324
Ohio	9,068	484	3,120	3,604	39.7%	95.6%	14	480
Pendleton	1,632	120	414	534	32.7%	99.0%	2	19
Pleasants	1,593	105	505	610	38.3%	93.9%	24	88
Pocahontas	1,717	147	665	812	47.3%	87.7%	54	224
Preston	6,354	538	2,396	2,934	46.2%	90.2%	47	236
Putnam	12,522	624	3,212	3,836	30.6%	93.2%	28	486
Raleigh	15,992	1,288	6,993	8,281	51.8%	91.7%	38	1,395
Randolph	5,971	489	2,444	2,933	49.1%	89.7%	48	653
Ritchie	2,234	155	836	991	44.4%	96.2%	9	81
Roane	3,266	287	1,677	1,964	60.1%	90.5%	44	336
Summers	2,322	234	1,168	1,402	60.4%	88.9%	50	315
Taylor	3,307	225	1,461	1,686	51.0%	90.9%	42	356
Tucker	1,354	176	480	656	48.5%	93.1%	30	103
Tyler	1,887	105	879	984	52.2%	94.9%	16	93

WV CHIP Enrollment Report

September 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Sep-07	Total Medicaid Enrollment Sep-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Upshur	4,956	403	2,277	2,680	54.1%	90.4%	46	547
Wayne	9,176	572	4,246	4,818	52.5%	87.7%	55	1,034
Webster	2,020	202	1,095	1,297	64.2%	94.7%	18	103
Wetzel	3,732	227	1,664	1,891	50.7%	92.5%	35	334
Wirt	1,268	133	556	689	54.4%	96.3%	8	46
Wood	19,063	1,092	7,922	9,014	47.3%	90.5%	45	1,624
Wyoming	5,092	438	2,848	3,286	64.5%	94.0%	20	231
Totals	382,490	24,913	155,164	180,077	47.1%	93.4%		22,446

*Based on data from "Health Insurance in West Virginia: The Children's Report" – a survey by The Institute for Health Policy Research at the West Virginia University Robert C. Byrd Science Center

**There may be some uninsured eligible children in these counties, but according to the results of the survey sampling none were found.

