

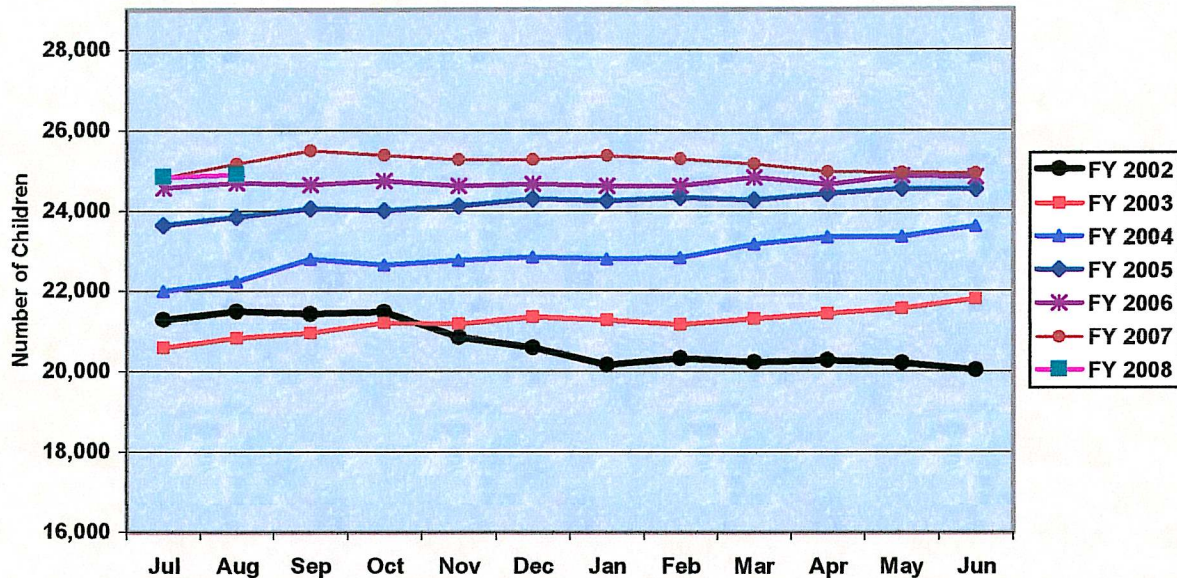
**West Virginia  
Children's Health Insurance Program  
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# **Joint Committee on Government and Finance Report**

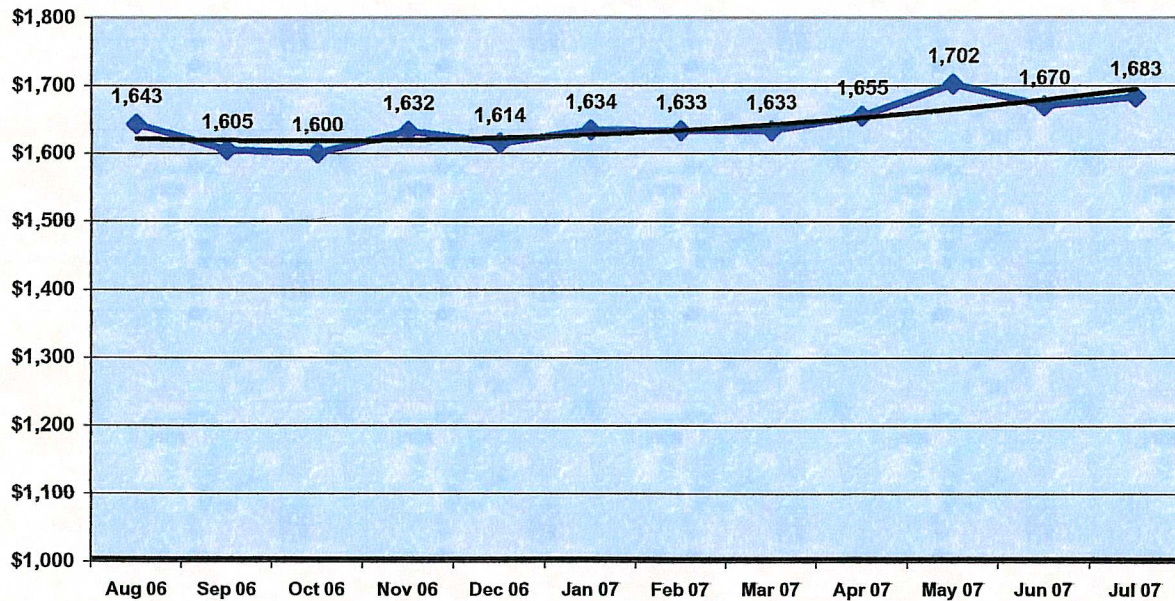
**September 2007**

### WV CHIP Enrollment



August 31, 2007 Enrollment 24,907

### Annualized Health Care Expenditures (Cost per Child)



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

	July 31, 2007	July 31, 2006	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$6,653,625	\$2,373,343	\$4,280,282	180%
Due From Federal Government	\$3,324,652	\$2,664,041	\$660,611	25%
Due From Other Funds	\$781,377	\$580,903	\$200,474	35%
Accrued Interest Receivable	\$18,748	\$8,107	\$10,642	131%
Fixed Assets, at Historical Cost	<u>\$63,011</u>	<u>\$63,071</u>	<u>(\$60)</u>	<u>0%</u>
 Total Assets	 <u>\$10,841,413</u>	 <u>\$5,689,465</u>	 <u>\$5,151,949</u>	 <u>91%</u>
<b>Liabilities:</b>				
Due to Other Funds	\$256,029	\$81,380	\$174,649	215%
Deferred Revenue	\$4,215,090	\$1,582,045	\$2,633,045	166%
Unpaid Insurance Claims Liability	<u>\$3,850,000</u>	<u>\$2,990,557</u>	<u>\$859,443</u>	<u>29%</u>
 Total Liabilities	 <u>\$8,321,119</u>	 <u>\$4,653,982</u>	 <u>\$3,667,137</u>	 <u>79%</u>
 Fund Equity	 <u>\$2,520,294</u>	 <u>\$1,035,483</u>	 <u>\$1,484,811</u>	 <u>143%</u>
 Total Liabilities and Fund Equity	 <u>\$10,841,413</u>	 <u>\$5,689,465</u>	 <u>\$5,151,948</u>	 <u>91%</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 One Month Ended July 31, 2007 and July 31, 2006**  
**(Modified Accrual Basis)**

	July 31, 2007	July 31, 2006	Variance	
Revenues:				
Federal Grants	2,327,254	1,663,331	663,923	40%
State Appropriations	2,193,799	2,193,340	459	0%
Premium Revenues	4,117	-	4,117	
Investment Earnings	<u>18,748</u>	<u>8,106</u>	<u>10,642</u>	131%
 Total Operating Revenues	 <u>4,543,918</u>	 <u>3,864,777</u>	 <u>679,141</u>	 <u>18%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	1,026,715	500,596	526,119	105%
Prescribed Drugs	526,582	421,117	105,465	25%
Inpatient Hospital Services	419,660	694,116	(274,456)	-40%
Dental	402,139	331,317	70,822	21%
Physicians & Surgical	360,325	623,578	(263,253)	-42%
Outpatient Mental Health	82,450	91,267	(8,817)	-10%
Inpatient Mental Health	78,665	105,331	(26,666)	-25%
Medical Transportation	48,582	74,020	(25,438)	-34%
Vision	35,567	45,818	(10,251)	-22%
Therapy	35,133	45,686	(10,553)	-23%
Durable & Disposable Med. Equip.	21,942	18,647	3,295	18%
Other Services	(4,510)	9,601	(14,111)	-147%
Less: Collections*	<u>(98,388)</u>	<u>(97,047)</u>	<u>(1,341)</u>	1%
Total Claims	<u>2,934,862</u>	<u>2,864,047</u>	<u>70,815</u>	<u>2%</u>
General and Admin Expenses:				
Salaries and Benefits	47,905	45,981	1,924	4%
Program Administration	195,326	139,546	55,780	40%
Eligibility	29,933	22,964	6,969	30%
Outreach & Health Promotion	661	504	157	31%
Current	<u>10,880</u>	<u>7,818</u>	<u>3,062</u>	<u>39%</u>
Total Administrative	<u>284,705</u>	<u>216,813</u>	<u>67,892</u>	<u>31%</u>
 Total Expenditures	 <u>3,219,567</u>	 <u>3,080,860</u>	 <u>138,707</u>	 <u>5%</u>
Excess of Revenues				
Over (Under) Expenditures	1,324,351	783,917	540,434	69%
 Fund Equity, Beginning	 <u>1,195,943</u>	 <u>1,027,377</u>	 <u>168,566</u>	 <u>16%</u>
 Fund Equity, Ending	 <u>2,520,294</u>	 <u>1,811,294</u>	 <u>709,000</u>	 <u>39%</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 One Month Ended July 31, 2007**

	<u>Budgeted for Year</u>	<u>Year to Date Budgeted Amt</u>	<u>Year to Date Actual Amt</u>	<u>Year to Date Variance*</u>	<u>Monthly Budgeted Amt</u>	<u>Jul-07</u>
Projected Cost	\$49,020,492	\$4,085,041	\$2,833,984	\$1,251,057	\$4,085,041	\$2,833,984
Premiums	136,290	\$11,358	4,117	\$0	11,358	4,117
Medical Copays	576,800	\$48,067	0	48,067	48,067	
Drug Copays	489,250	\$40,771	0	40,771	40,771	
Subrogation & Rebates	<u>760,000</u>	<u>\$63,333</u>	<u>98,388</u>	<u>(35,055)</u>	<u>63,333</u>	<u>98,388</u>
Net Benefit Cost	47,058,152	\$3,921,513	\$2,735,596	\$1,185,917	3,921,513	2,735,596
Salaries & Benefits	\$519,673	\$43,306	\$47,905	(\$4,599)	\$43,306	\$47,905
Program Administration	2,166,796	\$180,566	42,009	138,557	180,566	42,009
Eligibility	340,055	\$28,338	6,646	21,692	28,338	6,646
Outreach	27,157	\$2,263	661	1,602	2,263	661
Current Expense	<u>287,741</u>	<u>23,978</u>	<u>11,401</u>	<u>12,577</u>	<u>23,978</u>	<u>11,401</u>
Total Admin Cost	\$3,341,422	\$278,452	\$108,622	\$169,830	\$278,452	\$108,622
Total Program Cost	<u>\$50,399,574</u>	<u>\$4,199,965</u>	<u>\$2,844,218</u>	<u>\$1,355,747</u>	<u>\$4,199,965</u>	<u>\$2,844,218</u>
Federal Share 80.97%	40,823,655	3,401,971	\$2,306,376	1,095,595	3,401,971	2,306,376
State Share 19.03%	<u>9,575,919</u>	<u>797,993</u>	<u>\$537,842</u>	<u>260,152</u>	<u>797,993</u>	<u>537,842</u>
Total Program Cost	* <u>\$50,399,574</u>	<u>\$4,199,965</u>	<u>\$2,844,218</u>	<u>\$1,355,747</u>	<u>\$4,199,965</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.

Unaudited - Cash Basis For Management Purposes Only - Unaudited

# WV CHIP Enrollment Report

ATTACHMENT 1

August 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Aug-07	Total Medicaid Enrollment Aug-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Barbour	3,248	321	1,604	1,925	59.3%	92.5%	34	255
Berkeley	22,882	1,147	5,704	6,851	29.9%	93.9%	21	1,084
Boone	5,706	323	2,613	2,936	51.5%	97.9%	4	133
Braxton	3,044	216	1,630	1,846	60.6%	95.6%	13	155
Brooke	4,658	302	1,482	1,784	38.3%	98.5%	3	0**
Cabell	18,900	960	8,142	9,102	48.2%	91.6%	39	1,218
Calhoun	1,389	133	863	996	71.7%	88.0%	52	207
Clay	2,454	201	1,369	1,570	64.0%	95.1%	15	94
Doddridge	1,607	123	735	858	53.4%	96.4%	6	60
Fayette	9,692	964	4,889	5,853	60.4%	92.1%	36	706
Gilmer	1,154	101	584	685	59.4%	92.8%	32	115
Grant	2,463	165	908	1,073	43.6%	95.8%	11	82
Greenbrier	7,110	577	2,873	3,450	48.5%	94.8%	17	306
Hampshire	5,110	285	1,854	2,139	41.9%	91.3%	40	295
Hancock	6,270	407	2,249	2,656	42.4%	92.9%	31	443
Hardy	2,950	120	1,051	1,171	39.7%	93.6%	26	200
Harrison	14,973	964	6,012	6,976	46.6%	99.9%	1	0**
Jackson	6,277	383	2,382	2,765	44.0%	93.9%	22	340
Jefferson	11,465	438	2,155	2,593	22.6%	93.9%	23	651
Kanawha	40,647	2,085	16,908	18,993	46.7%	96.4%	7	772
Lewis	3,577	286	1,808	2,094	58.5%	88.0%	53	431
Lincoln	4,945	403	2,564	2,967	60.0%	93.3%	27	327
Logan	7,610	532	3,952	4,484	58.9%	92.1%	37	654
Marion	11,245	784	4,352	5,136	45.7%	95.9%	10	516
Marshall	7,176	401	2,737	3,138	43.7%	97.5%	5	217
Mason	5,461	332	2,533	2,865	52.5%	95.7%	12	249
McDowell	5,170	432	3,504	3,936	76.1%	93.8%	25	373
Mercer	12,687	1,097	6,728	7,825	61.7%	91.0%	41	1,268
Mineral	5,973	304	2,083	2,387	40.0%	90.7%	43	251
Mingo	6,204	428	3,349	3,777	60.9%	88.5%	51	566
Monongalia	14,346	713	4,101	4,814	33.6%	92.6%	33	1,144
Monroe	2,728	251	945	1,196	43.8%	93.1%	29	196
Morgan	3,365	219	1,024	1,243	36.9%	89.2%	49	285
Nicholas	5,478	458	2,508	2,966	54.1%	94.4%	19	324
Ohio	9,068	471	3,152	3,623	40.0%	95.6%	14	480
Pendleton	1,632	124	417	541	33.2%	99.0%	2	19
Pleasants	1,593	103	503	606	38.0%	93.9%	24	88
Pocahontas	1,717	148	647	795	46.3%	87.7%	54	224
Preston	6,354	539	2,401	2,940	46.3%	90.2%	47	236
Putnam	12,522	610	3,212	3,822	30.5%	93.2%	28	486
Raleigh	15,992	1,292	6,920	8,212	51.4%	91.7%	38	1,395
Randolph	5,971	486	2,466	2,952	49.4%	89.7%	48	653
Ritchie	2,234	153	830	983	44.0%	96.2%	9	81
Roane	3,266	314	1,684	1,998	61.2%	90.5%	44	336
Summers	2,322	223	1,172	1,395	60.1%	88.9%	50	315
Taylor	3,307	217	1,463	1,680	50.8%	90.9%	42	356
Tucker	1,354	184	483	667	49.3%	93.1%	30	103
Tyler	1,887	102	898	1,000	53.0%	94.9%	16	93

# WV CHIP Enrollment Report

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August 2007

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Upshur	4,956	410	2,257	2,667	53.8%	90.4%	46	547
Wayne	9,176	583	4,212	4,795	52.3%	87.7%	55	1,034
Webster	2,020	206	1,093	1,299	64.3%	94.7%	18	103
Wetzel	3,732	233	1,671	1,904	51.0%	92.5%	35	334
Wirt	1,268	131	566	697	55.0%	96.3%	8	46
Wood	19,063	1,089	7,880	8,969	47.0%	90.5%	45	1,624
Wyoming	5,092	434	2,839	3,273	64.3%	94.0%	20	231
<b>Totals</b>	<b>382,490</b>	<b>24,907</b>	<b>154,961</b>	<b>179,868</b>	<b>47.0%</b>	<b>93.4%</b>		<b>22,446</b>

\*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.

