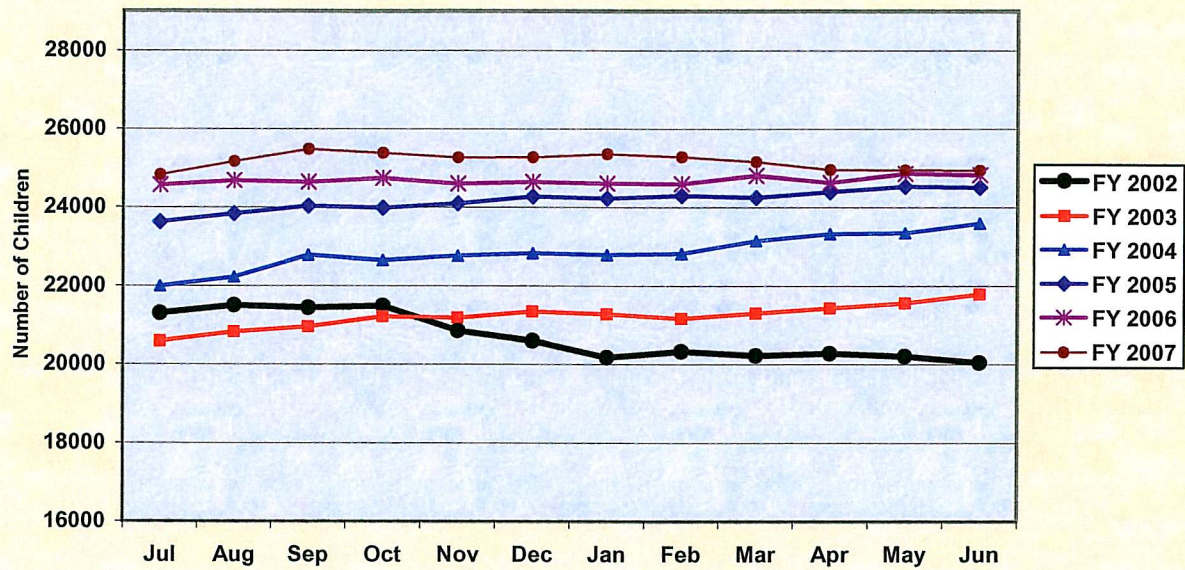


**West Virginia
Children's Health Insurance Program
1018 Kanawha Boulevard East
Suite 209
Charleston, WV 25301
Phone: 304-558-2732
Toll-Free: 1-877-WVA CHIP
Fax: 304-558-2741
www.wvchip.org**

Joint Committee on Government and Finance Report

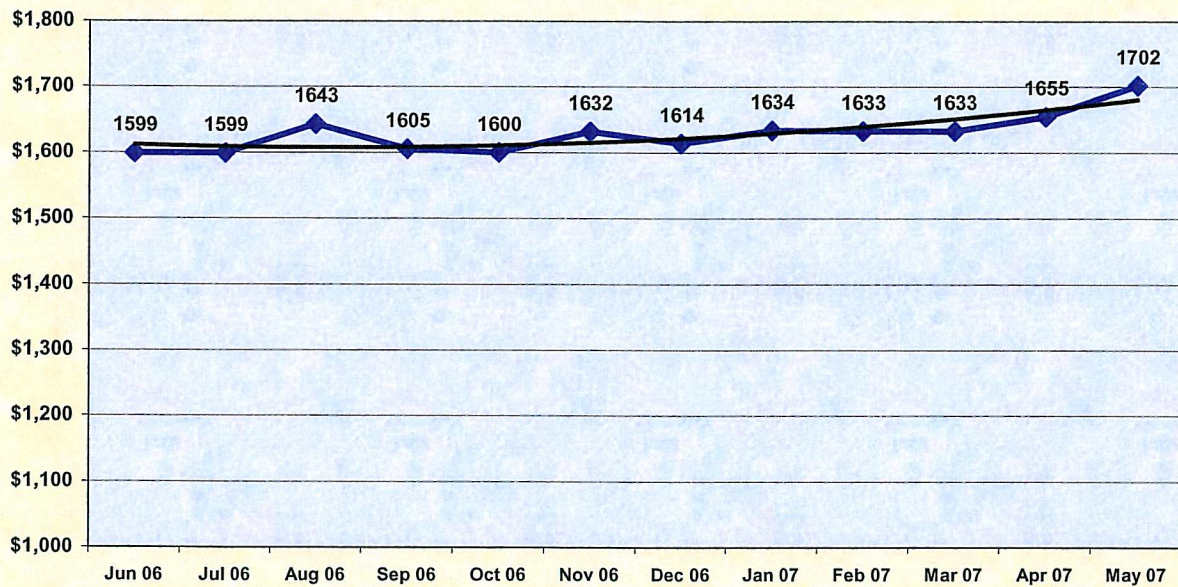
July 2007

WV CHIP Enrollment



June 30, 2007 Enrollment 24,939

Annualized Health Care Expenditures (Cost per Child)



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

	May 31, 2007	May 31, 2006	Variance	
Assets:				
Cash & Cash Equivalents	\$5,268,372	\$1,860,875	\$3,407,497	183%
Due From Federal Government	\$3,216,038	\$3,318,090	(\$102,052)	-3%
Due From Other Funds	\$755,850	\$683,376	\$72,474	11%
Accrued Interest Receivable	\$23,182	\$6,162	\$17,020	276%
Fixed Assets, at Historical Cost	<u>\$64,933</u>	<u>\$75,128</u>	<u>(\$10,195)</u>	<u>-14%</u>
Total Assets	<u>\$9,328,375</u>	<u>\$5,943,631</u>	<u>\$3,384,744</u>	<u>57%</u>
Liabilities:				
Due to Other Funds	\$151,888	\$93,832	\$58,056	62%
Deferred Revenue	\$4,181,185	\$1,308,584	\$2,872,601	220%
Unpaid Insurance Claims Liability	<u>\$3,820,000</u>	<u>\$3,520,000</u>	<u>\$300,000</u>	<u>9%</u>
Total Liabilities	<u>\$8,153,072</u>	<u>\$4,922,416</u>	<u>\$3,230,656</u>	<u>66%</u>
Fund Equity	<u>\$1,175,303</u>	<u>\$1,021,215</u>	<u>\$154,088</u>	<u>15%</u>
Total Liabilities and Fund Equity	<u>\$9,328,375</u>	<u>\$5,943,631</u>	<u>\$3,384,744</u>	<u>57%</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 Ended May 31, 2007 and May 31, 2006
(Modified Accrual Basis)

	May 31, 2007	May 31, 2006	Variance	
Revenues:				
Federal Grants	33,242,489	28,844,729	4,397,760	15%
State Appropriations	7,936,885	8,535,085	(598,200)	-7%
Premium Revenues	7,456	0	7,456	
Investment Earnings	<u>147,926</u>	<u>46,874</u>	<u>101,052</u>	216%
Total Operating Revenues	<u>41,334,756</u>	<u>37,426,688</u>	<u>3,908,068</u>	<u>10%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	9,564,929	9,240,238	324,691	4%
Physicians & Surgical	8,609,109	7,966,281	642,828	8%
Prescribed Drugs	7,924,218	7,234,338	689,880	10%
Dental	4,674,791	4,383,357	291,434	7%
Inpatient Hospital Services	3,888,174	2,468,466	1,419,708	58%
Outpatient Mental Health	1,421,729	1,423,528	(1,799)	0%
Vision	1,155,513	1,155,275	238	0%
Inpatient Mental Health	822,171	503,320	318,851	63%
Durable & Disposable Med. Equip.	429,981	322,444	107,537	33%
Medical Transportation	336,161	211,730	124,432	59%
Therapy	321,927	284,035	37,892	13%
Other Services	124,810	96,111	28,699	30%
Less: Collections*	<u>(687,002)</u>	<u>(414,429)</u>	<u>(272,573)</u>	66%
Total Claims	<u>38,586,511</u>	<u>34,874,694</u>	<u>3,711,817</u>	<u>11%</u>
General and Admin Expenses:				
Salaries and Benefits	423,067	415,814	7,253	2%
Program Administration	1,782,392	1,603,392	179,000	11%
Eligibility	275,620	292,564	(16,944)	-6%
Outreach & Health Promotion	24,148	87,401	(63,253)	-72%
Current	<u>95,092</u>	<u>105,949</u>	<u>(10,857)</u>	-10%
Total Administrative	<u>2,600,319</u>	<u>2,505,120</u>	<u>95,199</u>	<u>4%</u>
Total Expenditures	<u>41,186,830</u>	<u>37,379,814</u>	<u>3,807,016</u>	<u>10%</u>
Excess of Revenues				
Over (Under) Expenditures	147,926	46,874	101,052	216%
Fund Equity, Beginning	<u>1,027,377</u>	<u>974,341</u>	<u>53,036</u>	<u>5%</u>
Fund Equity, Ending	<u>1,175,303</u>	<u>1,021,215</u>	<u>154,088</u>	<u>15%</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 2007
For the Eleven Months Ended May 31, 2007**

	Budgeted for Year	Year to Date		Year to Date		Year to Date Variance*	Monthly Budgeted Amt	May-07	Apr-07	Mar-07
		Budgeted Amt	Actual Amt	Budgeted Amt	Actual Amt					
Projected Cost	\$44,518,706	\$40,808,814	\$38,167,496	\$2,641,318	6%	\$3,709,892	\$4,453,373	\$3,515,383	\$4,698,153	
Premiums	0	\$0	7,456	\$0	n/a	0	\$2,949	\$2,184	1,480	
Medical Copays	560,000	\$513,333	0	513,333	-100%	46,667	0	0	0	
Drug Copays	475,000	\$435,417	0	435,417	-100%	39,583	0	0	0	
Subrogation & Rebates	300,000	\$275,000	692,494	(417,494)	152%	25,000	120,967	42,641	67,252	
Net Benefit Cost	43,183,706	\$39,585,064	\$37,467,546	\$2,117,518	5%	3,598,642	4,329,457	3,470,558	4,629,421	
Salaries & Benefits	\$600,000	\$550,000	\$423,068	\$126,932	23%	\$50,000	\$39,908	\$39,339	\$40,548	
Program Administration	1,951,762	\$1,789,115	1,761,165	27,950	2%	162,647	257,212	177,960	168,054	
Eligibility	324,000	\$297,000	226,067	70,933	24%	27,000	3,160	5,160	3,665	
Outreach	100,000	\$91,667	19,725	71,942	78%	8,333	4,565	1,381	477	
Current Expense	169,480	\$155,357	96,326	59,031	38%	14,123	11,475	11,511	8,185	
Total Admin Cost	\$3,145,242	\$2,883,139	\$2,526,351	\$356,787	12%	\$262,104	\$316,320	\$235,351	\$220,929	
Total Program Cost	\$46,328,948	\$42,468,202	\$39,993,897	\$2,474,305	6%	\$3,860,746	\$4,645,777	\$3,705,909	\$4,850,350	
Federal Share 80.97%	37,526,448	\$34,399,244	\$32,395,078	2,004,166	6%	3,127,204	3,761,686	3,000,674	3,927,328	
State Share 19.03%	8,802,500	\$8,068,958	\$7,598,819	470,139	6%	733,542	884,091	705,234	923,022	
Total Program Cost **	\$46,328,948	\$42,468,202	\$39,993,897	\$2,474,305	6%	\$3,860,746	\$4,645,777	\$3,705,909	\$4,850,350	

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRC Actuary 6/30/2006 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

June 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-07	Total Medicaid Enrollment Jun-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Barbour	3,248	304	1,593	1,897	58.4%	92.5%	34	255
Berkeley	22,882	1,164	5,633	6,797	29.7%	93.9%	21	1,084
Boone	5,706	326	2,549	2,875	50.4%	97.9%	4	133
Braxton	3,044	211	1,568	1,779	58.4%	95.6%	13	155
Brooke	4,658	303	1,430	1,733	37.2%	98.5%	3	0**
Cabell	18,900	958	8,048	9,006	47.7%	91.6%	39	1,218
Calhoun	1,389	139	820	959	69.1%	88.0%	52	207
Clay	2,454	194	1,377	1,571	64.0%	95.1%	15	94
Doddridge	1,607	127	752	879	54.7%	96.4%	6	60
Fayette	9,692	1,000	4,759	5,759	59.4%	92.1%	36	706
Gilmer	1,154	105	582	687	59.5%	92.8%	32	115
Grant	2,463	179	907	1,086	44.1%	95.8%	11	82
Greenbrier	7,110	577	2,831	3,408	47.9%	94.8%	17	306
Hampshire	5,110	297	1,817	2,114	41.4%	91.3%	40	295
Hancock	6,270	412	2,217	2,629	41.9%	92.9%	31	443
Hardy	2,950	136	1,040	1,176	39.9%	93.6%	26	200
Harrison	14,973	968	5,913	6,881	46.0%	99.9%	1	0**
Jackson	6,277	383	2,311	2,694	42.9%	93.9%	22	340
Jefferson	11,465	425	2,128	2,553	22.3%	93.9%	23	651
Kanawha	40,647	2,082	16,643	18,725	46.1%	96.4%	7	772
Lewis	3,577	313	1,755	2,068	57.8%	88.0%	53	431
Lincoln	4,945	405	2,549	2,954	59.7%	93.3%	27	327
Logan	7,610	518	3,911	4,429	58.2%	92.1%	37	654
Marion	11,245	784	4,292	5,076	45.1%	95.9%	10	516
Marshall	7,176	413	2,711	3,124	43.5%	97.5%	5	217
Mason	5,461	326	2,506	2,832	51.9%	95.7%	12	249
McDowell	5,170	429	3,477	3,906	75.5%	93.8%	25	373
Mercer	12,687	1,075	6,521	7,596	59.9%	91.0%	41	1,268
Mineral	5,973	295	2,037	2,332	39.0%	90.7%	43	251
Mingo	6,204	427	3,298	3,725	60.0%	88.5%	51	566
Monongalia	14,346	673	4,066	4,739	33.0%	92.6%	33	1,144
Monroe	2,728	258	930	1,188	43.5%	93.1%	29	196
Morgan	3,365	220	963	1,183	35.2%	89.2%	49	285
Nicholas	5,478	456	2,471	2,927	53.4%	94.4%	19	324
Ohio	9,068	482	3,081	3,563	39.3%	95.6%	14	480
Pendleton	1,632	130	410	540	33.1%	99.0%	2	19
Pleasants	1,593	102	473	575	36.1%	93.9%	24	88
Pocahontas	1,717	151	645	796	46.4%	87.7%	54	224
Preston	6,354	558	2,397	2,955	46.5%	90.2%	47	236
Putnam	12,522	620	3,160	3,780	30.2%	93.2%	28	486
Raleigh	15,992	1,295	6,826	8,121	50.8%	91.7%	38	1,395
Randolph	5,971	487	2,438	2,925	49.0%	89.7%	48	653
Ritchie	2,234	141	787	928	41.5%	96.2%	9	81
Roane	3,266	306	1,669	1,975	60.5%	90.5%	44	336
Summers	2,322	222	1,164	1,386	59.7%	88.9%	50	315
Taylor	3,307	215	1,438	1,653	50.0%	90.9%	42	356
Tucker	1,354	175	468	643	47.5%	93.1%	30	103
Tyler	1,887	109	887	996	52.8%	94.9%	16	93

WV CHIP Enrollment Report

June 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-07	Total Medicaid Enrollment Jun-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Upshur	4,956	402	2,225	2,627	53.0%	90.4%	46	547
Wayne	9,176	563	4,158	4,721	51.5%	87.7%	55	1,034
Webster	2,020	204	1,085	1,289	63.8%	94.7%	18	103
Wetzel	3,732	240	1,605	1,845	49.4%	92.5%	35	334
Wirt	1,268	130	568	698	55.1%	96.3%	8	46
Wood	19,063	1,081	7,715	8,796	46.1%	90.5%	45	1,624
Wyoming	5,092	444	2,786	3,230	63.4%	94.0%	20	231
Totals	382,490	24,939	152,390	177,329	46.4%	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.

