

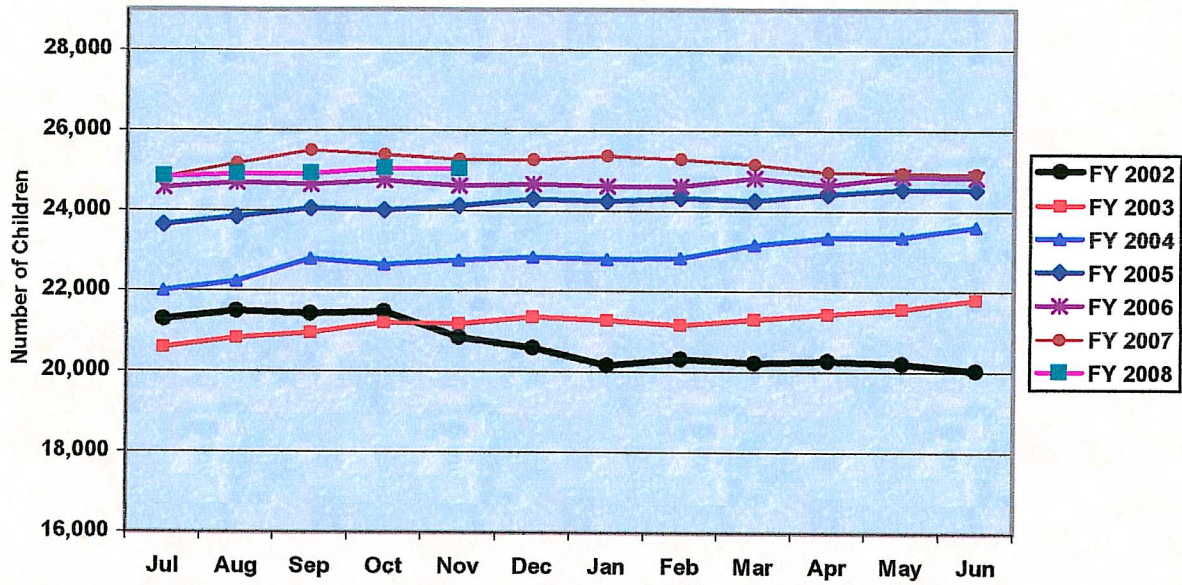
**West Virginia  
Children's Health Insurance Program  
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Suite 209  
Charleston, WV 25301**

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# **Joint Committee on Government and Finance Report**

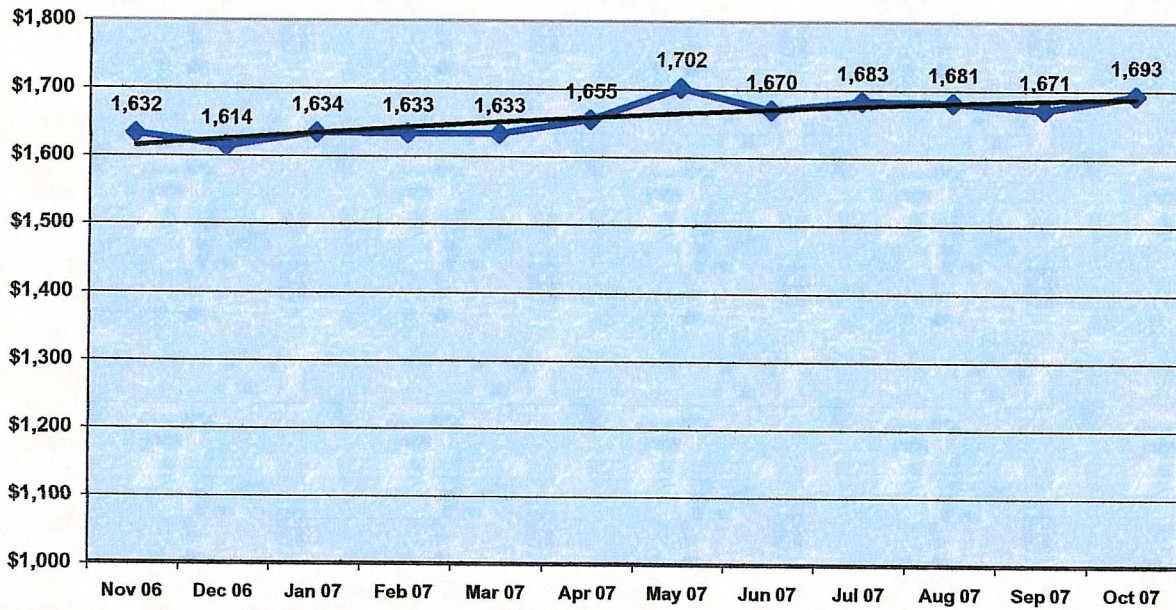
**December 2007**

### WV CHIP Enrollment



November 30, 2007 Enrollment 25,021

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



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

	October 31, 2007	October 31, 2006	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$7,129,863	\$3,655,969	\$3,473,894	95%
Due From Federal Government	\$3,154,024	\$3,301,131	(\$147,107)	-4%
Due From Other Funds	\$693,285	\$612,590	\$80,695	13%
Accrued Interest Receivable	\$20,359	\$11,387	\$8,972	79%
Fixed Assets, at Historical Cost	<u>\$61,147</u>	<u>\$63,071</u>	<u>(\$1,924)</u>	<u>-3%</u>
 Total Assets	 <u>\$11,058,679</u>	 <u>\$7,644,148</u>	 <u>\$3,414,531</u>	 <u>45%</u>
<b>Liabilities:</b>				
Due to Other Funds	\$157,309	\$249,077	(\$91,768)	-37%
Deferred Revenue	\$992,984	\$1,273,032	(\$280,048)	-22%
Unpaid Insurance Claims Liability	<u>\$3,690,000</u>	<u>\$2,970,000</u>	<u>\$720,000</u>	<u>24%</u>
 Total Liabilities	 <u>\$4,840,293</u>	 <u>\$4,492,109</u>	 <u>\$348,184</u>	 <u>8%</u>
 Fund Equity	 <u>\$6,218,385</u>	 <u>\$3,152,039</u>	 <u>\$3,066,346</u>	 <u>97%</u>
 Total Liabilities and Fund Equity	 <u>\$11,058,679</u>	 <u>\$7,644,148</u>	 <u>\$3,414,531</u>	 <u>45%</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 Four Months Ending October 31, 2007 and October 31, 2006**  
**(Modified Accrual Basis)**

	October 31, 2007	October 31, 2006	Variance	
<b>Revenues:</b>				
Federal Grants	11,659,184	10,765,469	893,715	8%
State Appropriations	4,606,978	4,606,015	963	0%
Premium Revenues	22,664	-	22,664	
Investment Earnings	<u>85,303</u>	<u>38,181</u>	<u>47,122</u>	123%
<b>Total Operating Revenues</b>	<b><u>16,374,128</u></b>	<b><u>15,409,665</u></b>	<b><u>964,463</u></b>	<b><u>6%</u></b>
<b>Operating Expenditures:</b>				
<b>Claims:</b>				
Outpatient Services	3,236,152	2,970,680	265,472	9%
Physicians & Surgical	2,746,979	2,718,206	28,773	1%
Prescribed Drugs	2,551,065	2,434,586	116,479	5%
Dental	1,706,746	1,637,029	69,717	4%
Inpatient Hospital Services	1,364,923	1,310,981	53,942	4%
Vision	417,911	443,722	(25,811)	-6%
Outpatient Mental Health	351,297	411,677	(60,380)	-15%
Therapy	133,006	119,772	13,234	11%
Durable & Disposable Med. Equip.	120,133	148,703	(28,570)	-19%
Inpatient Mental Health	115,824	255,342	(139,518)	-55%
Medical Transportation	93,093	131,305	(38,212)	-29%
Other Services	26,807	51,187	(24,380)	-48%
Less: Collections*	<u>(317,514)</u>	<u>(281,307)</u>	<u>(36,207)</u>	13%
<b>Total Claims</b>	<b><u>12,546,422</u></b>	<b><u>12,351,883</u></b>	<b><u>194,539</u></b>	<b><u>2%</u></b>
<b>General and Admin Expenses:</b>				
Salaries and Benefits	169,929	155,825	14,104	9%
Program Administration	739,864	649,333	90,531	14%
Eligibility	111,563	101,344	10,219	10%
Outreach & Health Promotion	27,865	7,293	20,572	282%
Current	<u>45,218</u>	<u>19,325</u>	<u>25,893</u>	<u>134%</u>
<b>Total Administrative</b>	<b><u>1,094,439</u></b>	<b><u>933,120</u></b>	<b><u>161,319</u></b>	<b><u>17%</u></b>
<b>Total Expenditures</b>	<b><u>13,640,861</u></b>	<b><u>13,285,003</u></b>	<b><u>355,858</u></b>	<b><u>3%</u></b>
<b>Excess of Revenues</b>				
Over (Under) Expenditures	2,733,267	2,124,662	608,605	29%
<b>Fund Equity, Beginning</b>	<b><u>3,485,118</u></b>	<b><u>1,027,377</u></b>	<b><u>2,457,741</u></b>	<b><u>239%</u></b>
<b>Fund Equity, Ending</b>	<b><u>6,218,385</u></b>	<b><u>3,152,039</u></b>	<b><u>3,066,346</u></b>	<b><u>97%</u></b>

\* 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 Four Months Ended October 31, 2007

	Budgeted for Year	Year to Date		Year to Date Variance*	Monthly		
		Budgeted Amt	Actual Amt		Budgeted Amt	Oct-07	Sep-07
Projected Cost	\$49,020,492	\$16,340,164	\$12,848,425	\$3,491,739	\$3,916,118	\$2,408,572	\$3,685,635
Premiums	136,290	\$45,430	22,664	\$22,766	7,565	5,453	5,529
Medical Copays	576,800	\$192,267	0	192,267	48,067		
Drug Copays	489,250	\$163,083	0	163,083	40,771		
Subrogation & Rebates	760,000	253,333	271,796	(18,463)	63,333	55,366	72,324
Net Benefit Cost	47,058,152	\$15,686,051	\$12,561,530	\$3,124,521	3,921,513	2,347,753	3,607,782
Salaries & Benefits	\$519,673	\$173,224	\$169,927	\$3,297	\$43,306	\$40,243	\$41,241
Program Administration	2,166,796	722,265	696,179	26,086	180,566	189,848	306,071
Eligibility	340,055	113,352	88,022	25,330	28,338	80,693	0
Outreach	27,157	9,052	14,654	(5,601)	2,263	1,780	611
Current Expense	287,741	95,914	48,293	47,621	23,978	18,320	7,534
Total Admin Cost	\$3,341,422	\$1,113,807	\$1,017,075	\$96,732	\$278,452	\$330,884	\$355,457
Total Program Cost	\$50,399,574	\$16,799,858	\$13,578,605	\$3,221,253	\$4,199,965	\$2,678,637	\$3,963,239
Federal Share 80.97%	40,823,655	\$13,607,885	\$11,010,891	2,596,994	3,401,971	2,172,107	3,213,790
State Share 19.03%	9,575,919	\$3,191,973	\$2,567,714	624,259	797,993	506,530	749,448
Total Program Cost *	\$50,399,574	\$16,799,858	\$13,578,605	\$3,221,253	\$4,199,965	\$2,678,637	\$3,963,239

\* 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

November 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Nov-07	Total Medicaid Enrollment Nov-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Barbour	3,248	321	1,509	1,830	56.3%	92.5%	34	255
Berkeley	22,882	1,130	5,162	6,292	27.5%	93.9%	21	1,084
Boone	5,706	317	2,437	2,754	48.3%	97.9%	4	133
Braxton	3,044	208	1,534	1,742	57.2%	95.6%	13	155
Brooke	4,658	297	1,407	1,704	36.6%	98.5%	3	0**
Cabell	18,900	992	7,671	8,663	45.8%	91.6%	39	1,218
Calhoun	1,389	129	814	943	67.9%	88.0%	52	207
Clay	2,454	202	1,328	1,530	62.3%	95.1%	15	94
Doddridge	1,607	122	697	819	51.0%	96.4%	6	60
Fayette	9,692	959	4,581	5,540	57.2%	92.1%	36	706
Gilmer	1,154	95	552	647	56.1%	92.8%	32	115
Grant	2,463	144	867	1,011	41.0%	95.8%	11	82
Greenbrier	7,110	594	2,614	3,208	45.1%	94.8%	17	306
Hampshire	5,110	277	1,762	2,039	39.9%	91.3%	40	295
Hancock	6,270	398	2,143	2,541	40.5%	92.9%	31	443
Hardy	2,950	154	942	1,096	37.2%	93.6%	26	200
Harrison	14,973	934	5,654	6,588	44.0%	99.9%	1	0**
Jackson	6,277	387	2,278	2,665	42.5%	93.9%	22	340
Jefferson	11,465	421	1,966	2,387	20.8%	93.9%	23	651
Kanawha	40,647	2,089	15,856	17,945	44.1%	96.4%	7	772
Lewis	3,577	284	1,751	2,035	56.9%	88.0%	53	431
Lincoln	4,945	417	2,419	2,836	57.4%	93.3%	27	327
Logan	7,610	544	3,777	4,321	56.8%	92.1%	37	654
Marion	11,245	783	4,113	4,896	43.5%	95.9%	10	516
Marshall	7,176	417	2,605	3,022	42.1%	97.5%	5	217
Mason	5,461	345	2,297	2,642	48.4%	95.7%	12	249
McDowell	5,170	438	3,290	3,728	72.1%	93.8%	25	373
Mercer	12,687	1,106	6,286	7,392	58.3%	91.0%	41	1,268
Mineral	5,973	303	1,892	2,195	36.7%	90.7%	43	251
Mingo	6,204	428	3,174	3,602	58.1%	88.5%	51	566
Monongalia	14,346	720	3,855	4,575	31.9%	92.6%	33	1,144
Monroe	2,728	270	883	1,153	42.3%	93.1%	29	196
Morgan	3,365	238	960	1,198	35.6%	89.2%	49	285
Nicholas	5,478	465	2,424	2,889	52.7%	94.4%	19	324
Ohio	9,068	505	2,958	3,463	38.2%	95.6%	14	480
Pendleton	1,632	111	376	487	29.8%	99.0%	2	19
Pleasants	1,593	106	470	576	36.2%	93.9%	24	88
Pocahontas	1,717	147	631	778	45.3%	87.7%	54	224
Preston	6,354	535	2,241	2,776	43.7%	90.2%	47	236
Putnam	12,522	613	3,021	3,634	29.0%	93.2%	28	486
Raleigh	15,992	1,300	6,560	7,860	49.2%	91.7%	38	1,395
Randolph	5,971	499	2,306	2,805	47.0%	89.7%	48	653
Ritchie	2,234	156	815	971	43.5%	96.2%	9	81
Roane	3,266	278	1,599	1,877	57.5%	90.5%	44	336
Summers	2,322	234	1,107	1,341	57.8%	88.9%	50	315
Taylor	3,307	229	1,395	1,624	49.1%	90.9%	42	356
Tucker	1,354	173	437	610	45.1%	93.1%	30	103
Tyler	1,887	100	846	946	50.1%	94.9%	16	93

# WV CHIP Enrollment Report

November 2007

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Upshur	4,956	410	2,183	2,593	52.3%	90.4%	46	547
Wayne	9,176	580	3,973	4,553	49.6%	87.7%	55	1,034
Webster	2,020	194	1,063	1,257	62.2%	94.7%	18	103
Wetzel	3,732	227	1,595	1,822	48.8%	92.5%	35	334
Wirt	1,268	126	547	673	53.1%	96.3%	8	46
Wood	19,063	1,131	7,492	8,623	45.2%	90.5%	45	1,624
Wyoming	5,092	439	2,711	3,150	61.9%	94.0%	20	231
<b>Totals</b>	<b>382,490</b>	<b>25,021</b>	<b>145,826</b>	<b>170,847</b>	<b>44.7%</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.*

