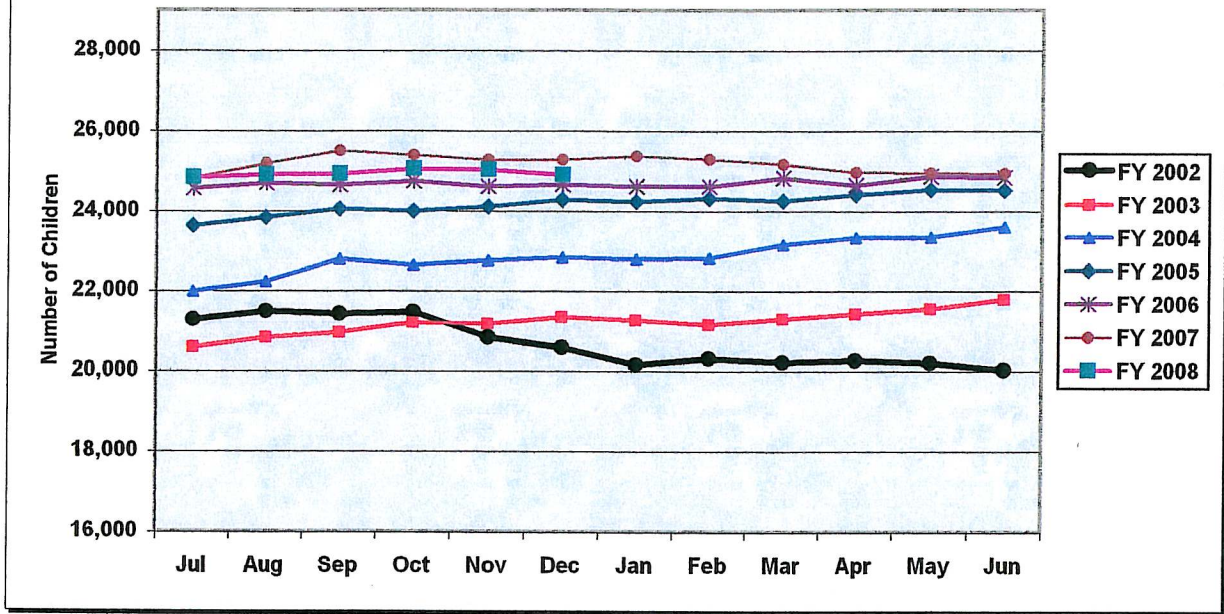


**West Virginia  
Children's Health Insurance Program  
1018 Kanawha Boulevard East  
Suite 209  
Charleston, WV 25301  
Phone: 304-558-2732  
Toll-Free: 1-877-WVA CHIP  
Fax: 304-558-2741  
[www.wvchip.org](http://www.wvchip.org)**

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

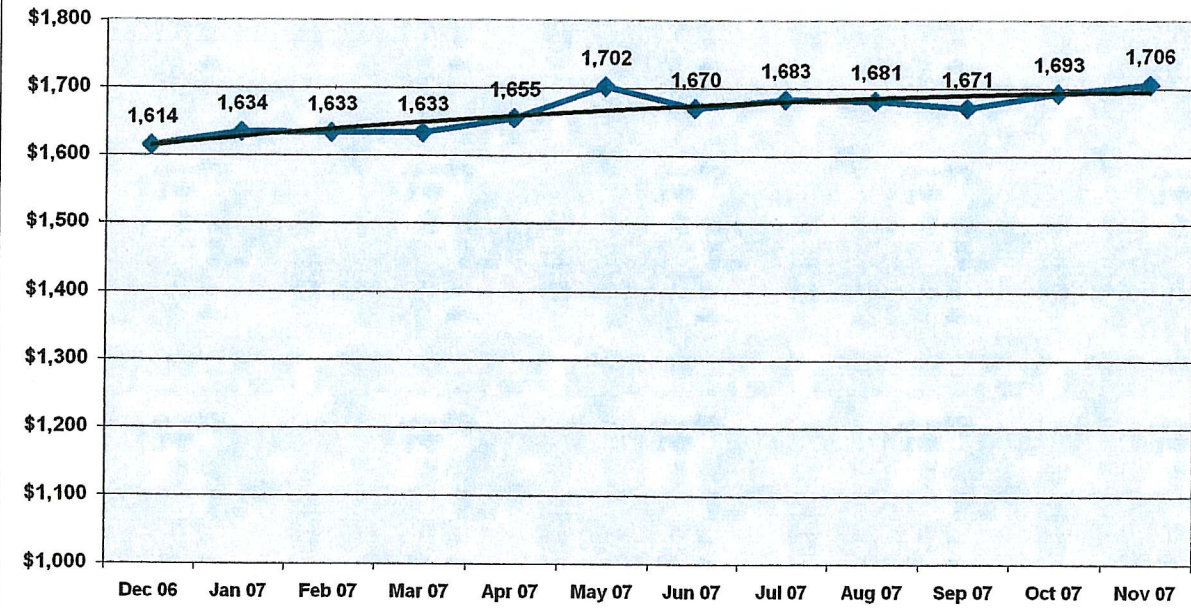
**January 2008**

### WV CHIP Enrollment



December 31, 2007 Enrollment 24,893

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



**West Virginia Children's Health Insurance Program  
Comparative Balance Sheet  
November 30, 2007 and 2006  
(Accrual Basis)**

	November 30, 2007	November 30, 2006	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$6,389,109	\$2,310,610	\$4,078,499	177%
Due From Federal Government	\$3,377,989	\$2,817,011	\$560,978	20%
Due From Other Funds	\$742,515	\$559,719	\$182,796	33%
Accrued Interest Receivable	\$23,091	\$11,873	\$11,218	94%
Fixed Assets, at Historical Cost	<u>\$61,147</u>	<u>\$63,071</u>	<u>(\$1,924)</u>	<u>-3%</u>
 Total Assets	 <u>\$10,593,851</u>	 <u>\$5,762,284</u>	 <u>\$4,831,567</u>	 <u>84%</u>
<b>Liabilities:</b>				
Due to Other Funds	\$300,504	\$111,246	\$189,258	170%
Deferred Revenue	\$1,057,965	\$438,128	\$619,837	141%
Unpaid Insurance Claims Liability	<u>\$3,820,000</u>	<u>\$2,830,000</u>	<u>\$990,000</u>	<u>35%</u>
 Total Liabilities	 <u>\$5,178,469</u>	 <u>\$3,379,374</u>	 <u>\$1,799,095</u>	 <u>53%</u>
 Fund Equity	 <u>\$5,415,382</u>	 <u>\$2,382,910</u>	 <u>\$3,032,472</u>	 <u>127%</u>
 Total Liabilities and Fund Equity	 <u>\$10,593,851</u>	 <u>\$5,762,284</u>	 <u>\$4,831,567</u>	 <u>84%</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, 2007 and November 30, 2006**  
**(Modified Accrual Basis)**

	November 30, 2007	November 30, 2006	Variance	
<b>Revenues:</b>				
Federal Grants	15,429,020	14,063,041	1,365,979	10%
State Appropriations	4,606,978	4,606,015	963	0%
Premium Revenues	29,706	-	29,706	
Investment Earnings	<u>108,393</u>	<u>50,053</u>	<u>58,340</u>	117%
<b>Total Operating Revenues</b>	<b><u>20,174,097</u></b>	<b><u>18,719,109</u></b>	<b><u>1,454,988</u></b>	<b><u>8%</u></b>
<b>Operating Expenditures:</b>				
<b>Claims:</b>				
Outpatient Services	4,523,900	3,979,442	544,458	14%
Physicians & Surgical	3,664,869	3,447,164	217,705	6%
Prescribed Drugs	3,368,279	3,262,740	105,539	3%
Dental	2,181,372	2,018,406	162,966	8%
Inpatient Hospital Services	1,796,417	1,834,191	(37,774)	-2%
Vision	554,930	528,823	26,107	5%
Outpatient Mental Health	478,407	520,661	(42,254)	-8%
Inpatient Mental Health	222,458	381,405	(158,947)	-42%
Durable & Disposable Med. Equip.	178,729	172,168	6,561	4%
Therapy	177,263	145,756	31,507	22%
Medical Transportation	121,847	174,597	(52,750)	-30%
Other Services	34,751	56,014	(21,263)	-38%
Less: Collections*	<u>(361,543)</u>	<u>(320,281)</u>	<u>(41,262)</u>	13%
<b>Total Claims</b>	<b><u>16,941,679</u></b>	<b><u>16,201,086</u></b>	<b><u>740,593</u></b>	<b><u>5%</u></b>
<b>General and Admin Expenses:</b>				
Salaries and Benefits	210,602	188,147	22,455	12%
Program Administration	880,835	800,888	79,947	10%
Eligibility	130,232	127,270	2,962	2%
Outreach & Health Promotion	29,206	9,815	19,391	198%
Current	<u>51,279</u>	<u>36,370</u>	<u>14,909</u>	41%
<b>Total Administrative</b>	<b><u>1,302,154</u></b>	<b><u>1,162,490</u></b>	<b><u>139,664</u></b>	<b><u>12%</u></b>
<b>Total Expenditures</b>	<b><u>18,243,833</u></b>	<b><u>17,363,576</u></b>	<b><u>880,257</u></b>	<b><u>5%</u></b>
<b>Excess of Revenues</b>				
Over (Under) Expenditures	1,930,264	1,355,533	574,731	42%
<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>5,415,382</u></b>	<b><u>2,382,910</u></b>	<b><u>3,032,472</u></b>	<b><u>127%</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 Five Months Ended November 30, 2007

	Budgeted for	Year to Date		Year to Date		Monthly			
	Year	Budgeted Amt	Actual Amt	Year to Date	Variance*	Budgeted Amt	Nov-07	Oct-07	Sep-07
Projected Cost	\$49,020,492	\$20,425,205	\$17,157,784	\$3,267,421	16%	\$4,085,041	\$4,309,359	\$3,916,118	\$2,408,572
Premiums	136,290	56,788	29,706	\$27,082	-48%	11,358	7,042	7,565	5,453
Medical Copays	576,800	240,333	0	240,333	-100%	48,067			
Drug Copays	489,250	203,854	0	203,854	-100%	40,771			
Subrogation & Rebates	760,000	316,667	315,825	842	0%	63,333	44,029	45,718	55,366
Net Benefit Cost	47,058,152	\$19,607,563	\$16,826,860	\$2,780,703	14%	3,921,513	4,265,330	3,870,400	2,347,753
Salaries & Benefits	\$519,673	\$216,530	\$210,600	\$5,930	3%	\$43,306	\$40,673	\$40,538	\$40,243
Program Administration	2,166,796	902,832	766,942	135,889	15%	180,566	70,763	158,251	189,848
Eligibility	340,055	141,690	88,867	52,823	37%	28,338	845	683	80,693
Outreach	27,157	11,315	29,206	(17,890)	-158%	2,263	14,552	11,602	1,780
Current Expense	287,741	119,892	55,980	63,913	53%	23,978	7,687	11,038	18,320
Total Admin Cost	\$3,341,422	\$1,392,259	\$1,151,595	\$240,664	17%	\$278,452	\$134,520	\$222,112	\$330,884
Total Program Cost	\$50,399,574	\$20,999,823	\$17,978,455	\$3,021,368	14%	\$4,199,965	\$4,399,850	\$4,092,512	\$2,678,637
Federal Share 80.97%	40,823,655	\$17,009,856	\$14,654,311	2,355,545	14%	3,401,971	3,606,997	3,355,041	2,172,107
State Share 19.03%	9,575,919	\$3,989,966	\$3,324,144	665,822	17%	797,993	792,853	737,471	506,530
Total Program Cost	\$50,399,574	\$20,999,823	\$17,978,455	\$3,021,368	14%	\$4,199,965	\$4,399,850	\$4,092,512	\$2,678,637

\* 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

December 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Dec-07	Total Medicaid Enrollment Nov-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Barbour	3,248	328	1,509	1,837	56.6%	92.5%	34	255
Berkeley	22,882	1,130	5,162	6,292	27.5%	93.9%	21	1,084
Boone	5,706	313	2,437	2,750	48.2%	97.9%	4	133
Braxton	3,044	205	1,534	1,739	57.1%	95.6%	13	155
Brooke	4,658	299	1,407	1,706	36.6%	98.5%	3	0**
Cabell	18,900	997	7,671	8,668	45.9%	91.6%	39	1,218
Calhoun	1,389	121	814	935	67.3%	88.0%	52	207
Clay	2,454	199	1,328	1,527	62.2%	95.1%	15	94
Doddridge	1,607	118	697	815	50.7%	96.4%	6	60
Fayette	9,692	941	4,581	5,522	57.0%	92.1%	36	706
Gilmer	1,154	92	552	644	55.8%	92.8%	32	115
Grant	2,463	147	867	1,014	41.2%	95.8%	11	82
Greenbrier	7,110	596	2,614	3,210	45.1%	94.8%	17	306
Hampshire	5,110	272	1,762	2,034	39.8%	91.3%	40	295
Hancock	6,270	389	2,143	2,532	40.4%	92.9%	31	443
Hardy	2,950	146	942	1,088	36.9%	93.6%	26	200
Harrison	14,973	915	5,654	6,569	43.9%	99.9%	1	0**
Jackson	6,277	383	2,278	2,661	42.4%	93.9%	22	340
Jefferson	11,465	423	1,966	2,389	20.8%	93.9%	23	651
Kanawha	40,647	2,082	15,856	17,938	44.1%	96.4%	7	772
Lewis	3,577	298	1,751	2,049	57.3%	88.0%	53	431
Lincoln	4,945	407	2,419	2,826	57.2%	93.3%	27	327
Logan	7,610	546	3,777	4,323	56.8%	92.1%	37	654
Marion	11,245	795	4,113	4,908	43.6%	95.9%	10	516
Marshall	7,176	415	2,605	3,020	42.1%	97.5%	5	217
Mason	5,461	337	2,297	2,634	48.2%	95.7%	12	249
McDowell	5,170	430	3,290	3,720	72.0%	93.8%	25	373
Mercer	12,687	1,087	6,286	7,373	58.1%	91.0%	41	1,268
Mineral	5,973	295	1,892	2,187	36.6%	90.7%	43	251
Mingo	6,204	431	3,174	3,605	58.1%	88.5%	51	566
Monongalia	14,346	731	3,855	4,586	32.0%	92.6%	33	1,144
Monroe	2,728	268	883	1,151	42.2%	93.1%	29	196
Morgan	3,365	236	960	1,196	35.5%	89.2%	49	285
Nicholas	5,478	474	2,424	2,898	52.9%	94.4%	19	324
Ohio	9,068	524	2,958	3,482	38.4%	95.6%	14	480
Pendleton	1,632	110	376	486	29.8%	99.0%	2	19
Pleasants	1,593	101	470	571	35.8%	93.9%	24	88
Pocahontas	1,717	148	631	779	45.4%	87.7%	54	224
Preston	6,354	525	2,241	2,766	43.5%	90.2%	47	236
Putnam	12,522	595	3,021	3,616	28.9%	93.2%	28	486
Raleigh	15,992	1,281	6,560	7,841	49.0%	91.7%	38	1,395
Randolph	5,971	505	2,306	2,811	47.1%	89.7%	48	653
Ritchie	2,234	151	815	966	43.2%	96.2%	9	81
Roane	3,266	284	1,599	1,883	57.6%	90.5%	44	336
Summers	2,322	232	1,107	1,339	57.7%	88.9%	50	315
Taylor	3,307	229	1,395	1,624	49.1%	90.9%	42	356
Tucker	1,354	181	437	618	45.6%	93.1%	30	103
Tyler	1,887	104	846	950	50.4%	94.9%	16	93

# WV CHIP Enrollment Report

December 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Dec-07	Total Medicaid Enrollment Nov-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Upshur	4,956	407	2,183	2,590	52.3%	90.4%	46	547
Wayne	9,176	569	3,973	4,542	49.5%	87.7%	55	1,034
Webster	2,020	186	1,063	1,249	61.8%	94.7%	18	103
Wetzel	3,732	219	1,595	1,814	48.6%	92.5%	35	334
Wirt	1,268	125	547	672	53.0%	96.3%	8	46
Wood	19,063	1,141	7,492	8,633	45.3%	90.5%	45	1,624
Wyoming	5,092	430	2,711	3,141	61.7%	94.0%	20	231
<b>Totals</b>	<b>382,490</b>	<b>24,893</b>	<b>145,826</b>	<b>170,719</b>	<b>44.6%</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.*

