

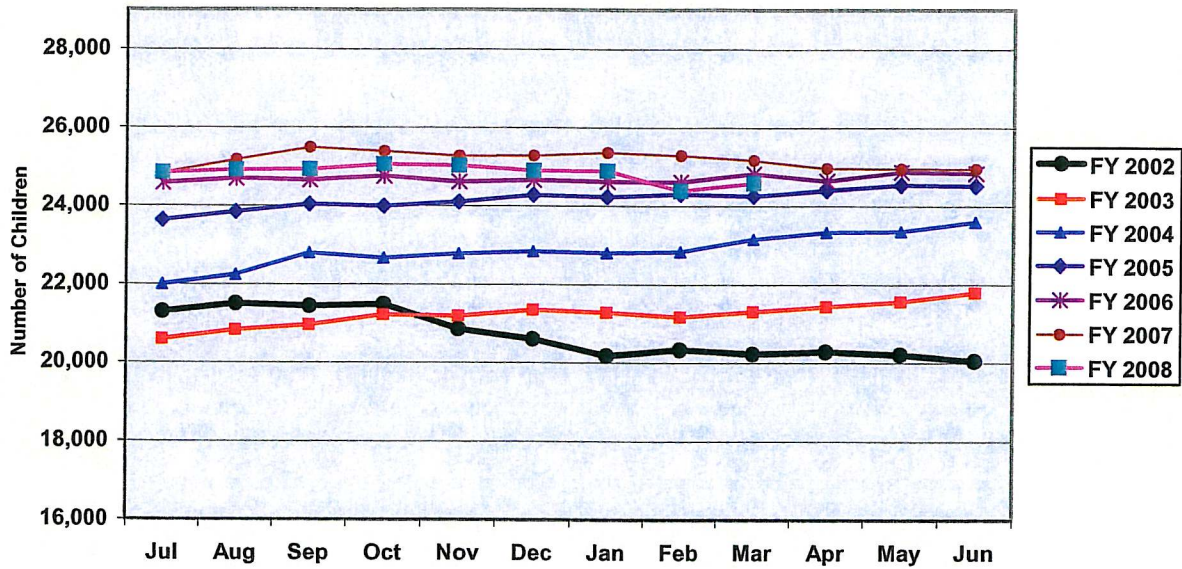
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# **JOINT COMMITTEE ON GOVERNMENT AND FINANCE REPORT**

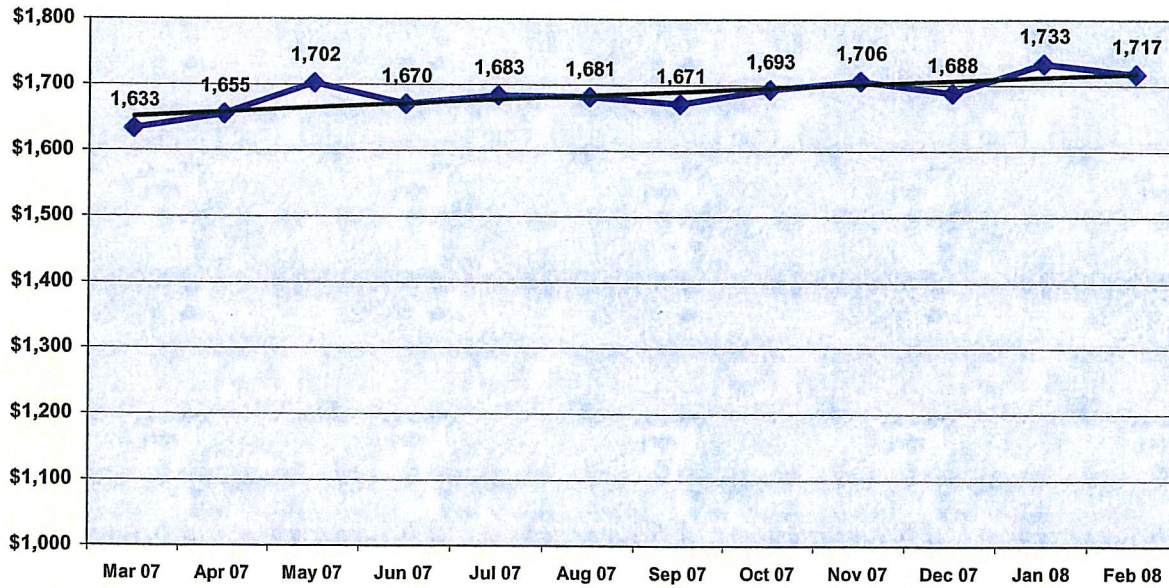
## **MARCH 2008**

### WV CHIP Enrollment



March 2008 Enrollment 24,586

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



**West Virginia Children's Health Insurance Program**  
**Comparative Balance Sheet**  
**February 29 2008 and 2007**  
**(Accrual Basis)**

	February 29, 2008	February 28, 2007	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$7,047,221	\$4,487,954	\$2,559,267	57%
Due From Federal Government	\$2,315,595	\$3,241,846	(\$926,252)	-29%
Due From Other Funds	\$508,990	\$761,916	(\$252,926)	-33%
Accrued Interest Receivable	\$20,658	\$16,763	\$3,895	23%
Fixed Assets, at Historical Cost	<u>\$61,569</u>	<u>\$66,070</u>	<u>(\$4,501)</u>	<u>-7%</u>
 Total Assets	 <u>\$9,954,033</u>	 <u>\$8,574,550</u>	 <u>\$1,379,483</u>	 <u>16%</u>
<b>Liabilities:</b>				
Due to Other Funds	\$304,585	\$173,762	\$130,823	75%
Deferred Revenue	\$1,000,044	\$1,518,068	(\$518,024)	-34%
Unpaid Insurance Claims Liability	<u>\$2,520,000</u>	<u>\$3,830,000</u>	<u>(\$1,310,000)</u>	<u>-34%</u>
 Total Liabilities	 <u>\$3,824,629</u>	 <u>\$5,521,830</u>	 <u>(\$1,697,201)</u>	 <u>-31%</u>
 Fund Equity	 <u>\$6,129,404</u>	 <u>\$3,052,720</u>	 <u>\$3,076,684</u>	 <u>101%</u>
 Total Liabilities and Fund Equity	 <u>\$9,954,033</u>	 <u>\$8,574,550</u>	 <u>\$1,379,483</u>	 <u>16%</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 Seven Months Ending February 29, 2008 and February 28, 2007**  
(Modified Accrual Basis)

	February 29, 2008	February 28, 2007	Variance	
Revenues:				
Federal Grants	22,284,623	22,522,893	(238,270)	-1%
State Appropriations	7,349,227	7,347,691	1,536	0%
Premium Revenues	53,155	421	52,734	12526%
Investment Earnings	<u>169,354</u>	<u>92,579</u>	<u>76,775</u>	83%
<b>Total Operating Revenues</b>	<b><u>29,856,359</u></b>	<b><u>29,963,584</u></b>	<b><u>(107,225)</u></b>	<b><u>0%</u></b>
Operating Expenditures:				
Claims:				
Outpatient Services	6,478,084	6,493,299	(15,215)	0%
Prescribed Drugs	5,478,936	5,650,858	(171,922)	-3%
Physicians & Surgical	5,465,034	5,666,642	(201,608)	-4%
Dental	3,225,652	3,204,291	21,361	1%
Inpatient Hospital Services	2,294,649	2,351,777	(57,128)	-2%
Vision	772,090	798,497	(26,407)	-3%
Outpatient Mental Health	730,935	931,700	(200,765)	-22%
Inpatient Mental Health	376,521	596,763	(220,242)	-37%
Durable & Disposable Med. Equip.	311,851	282,187	29,664	11%
Therapy	246,421	229,375	17,046	7%
Medical Transportation	169,469	246,513	(77,044)	-31%
Other Services	62,026	95,889	(33,863)	-35%
Less: Collections*	<u>(465,485)</u>	<u>(459,143)</u>	<u>(6,342)</u>	1%
<b>Total Claims</b>	<b><u>25,146,183</u></b>	<b><u>26,088,648</u></b>	<b><u>(942,465)</u></b>	<b><u>-4%</u></b>
General and Admin Expenses:				
Salaries and Benefits	325,229	303,272	21,957	7%
Program Administration	1,397,945	1,288,381	109,564	9%
Eligibility	218,556	190,340	28,216	15%
Outreach & Health Promotion	42,701	13,731	28,970	211%
Current	<u>81,459</u>	<u>53,869</u>	<u>27,590</u>	<u>51%</u>
<b>Total Administrative</b>	<b><u>2,065,890</u></b>	<b><u>1,849,593</u></b>	<b><u>216,297</u></b>	<b><u>12%</u></b>
<b>Total Expenditures</b>	<b><u>27,212,073</u></b>	<b><u>27,938,241</u></b>	<b><u>(726,168)</u></b>	<b><u>-3%</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>2,644,286</b>	<b>2,025,343</b>	<b>618,943</b>	<b>31%</b>
<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>6,129,404</u></b>	<b><u>3,052,720</u></b>	<b><u>3,076,684</u></b>	<b><u>101%</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 Eight Months Ended February 29, 2008**

	Budgeted for Year	Year to Date		Year to Date Actual Amt	Year to Date Variance*	Monthly			
		Budgeted Amt	Actual Amt			Budgeted Amt	Jan-08	Feb-08	Dec-07
Projected Cost	\$49,020,492			\$26,244,628	\$6,435,700	\$4,085,041	\$2,771,454	\$3,685,834	\$2,629,556
Premiums	136,290			53,155	\$37,705	11,358	8,862	9,581	5,006
Subrogation & Rebates	760,000			465,485	41,182	63,333	24,016	84,844	40,800
Net Benefit Cost	47,058,152			\$25,755,183	\$5,616,919	3,921,513	2,738,577	3,600,990	2,588,756
Salaries & Benefits	\$519,673			\$325,227	\$21,221	\$43,306	\$36,583	\$37,801	\$40,243
Program Administration	2,166,796			1,290,431	154,099	180,566	166,875	210,564	146,295
Eligibility	340,055			170,830	55,873	28,338	650	80,533	780
Outreach	27,157			39,981	(21,876)	2,263	713	8,527	1,535
Current Expense	287,741			84,781	107,047	23,978	8,587	9,689	10,525
Total Admin Cost	\$3,341,422			\$1,911,250	\$316,365	\$278,452	\$213,408	\$347,114	\$199,378
Total Program Cost	\$50,399,574			\$27,666,433	\$5,933,283	\$4,199,965	\$2,951,985	\$3,948,104	\$2,788,134
Federal Share 81.98%	40,823,655			\$22,585,132	4,630,638	3,401,971	2,420,037	3,236,655	2,285,712
State Share 18.02%	9,575,919			\$5,081,301	1,302,645	797,993	531,948	711,448	502,422
Total Program Cost	* \$50,399,574			\$27,666,433	\$5,933,283	\$4,199,965	\$2,951,985	\$3,948,104	\$2,788,134

\* Positive percentages indicate favorable variances

\*\* Budgeted Year Based on CCRC Actuary 6/30/2007 Report.

Unaudited - Cash Basis For Management Purposes Only - Unaudited

# WV CHIP Enrollment Report

ATTACHMENT 1

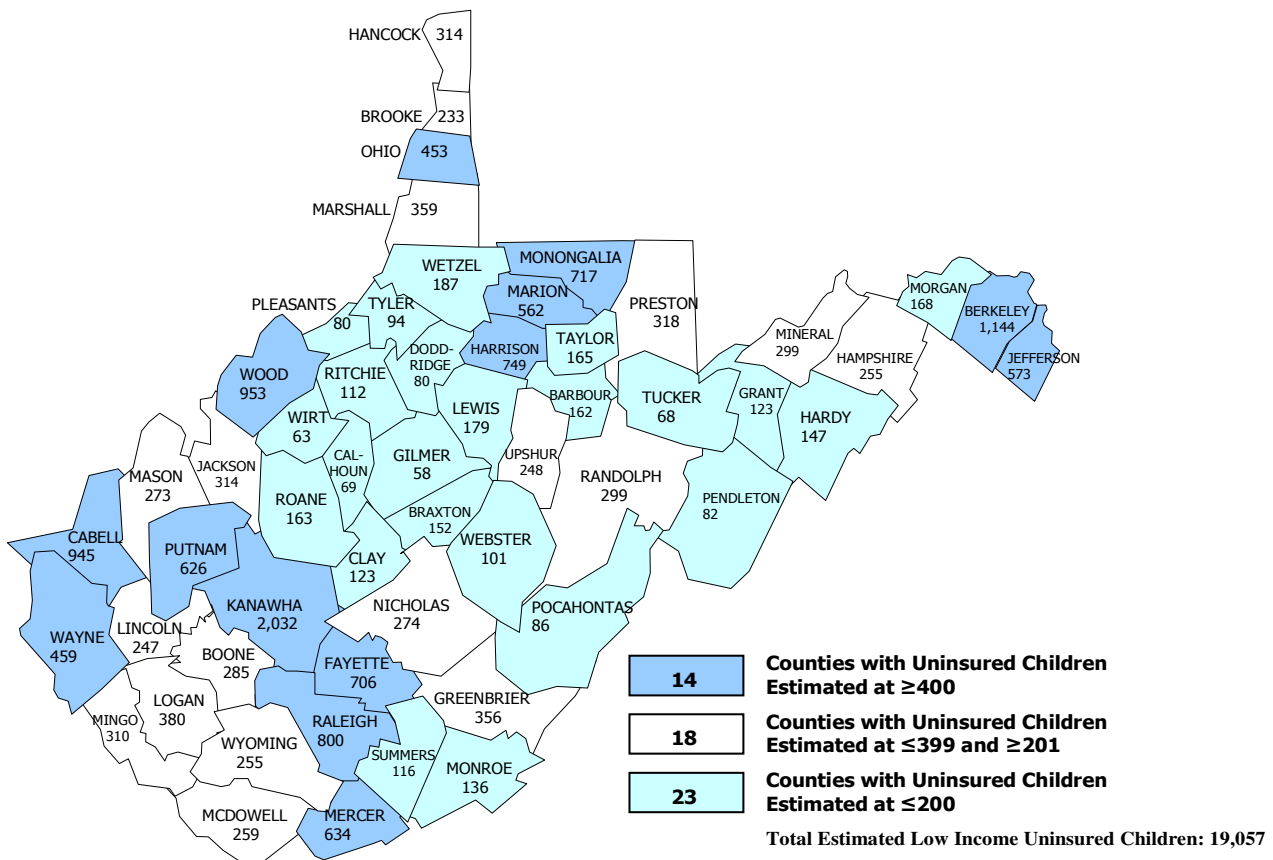
March 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Mar-08	Total Medicaid Enrollment Mar-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Kanawha	40,647	2,087	15,586	17,673	43.5%	2,032	1
Berkeley	22,882	1,177	5,359	6,536	28.6%	1,144	2
Wood	19,063	1,150	7,393	8,543	44.8%	953	3
Cabell	18,900	973	7,457	8,430	44.6%	945	4
Raleigh	15,992	1,262	6,643	7,905	49.4%	800	5
Harrison	14,973	932	5,562	6,494	43.4%	749	6
Monongalia	14,346	718	3,837	4,555	31.8%	717	7
Mercer	12,687	1,050	6,117	7,167	56.5%	634	8
Putnam	12,522	600	2,984	3,584	28.6%	626	9
Jefferson	11,465	382	2,005	2,387	20.8%	573	10
Marion	11,245	779	3,995	4,774	42.5%	562	11
Fayette	9,692	899	4,492	5,391	55.6%	485	12
Wayne	9,176	581	3,858	4,439	48.4%	459	13
Ohio	9,068	540	2,820	3,360	37.1%	453	14
Logan	7,610	538	3,748	4,286	56.3%	380	15
Marshall	7,176	397	2,532	2,929	40.8%	359	16
Greenbrier	7,110	595	2,547	3,142	44.2%	356	17
Preston	6,354	524	2,194	2,718	42.8%	318	18
Jackson	6,277	358	2,305	2,663	42.4%	314	19
Hancock	6,270	383	2,085	2,468	39.4%	314	20
Mingo	6,204	403	3,079	3,482	56.1%	310	21
Mineral	5,973	292	1,868	2,160	36.2%	299	22
Randolph	5,971	483	2,290	2,773	46.4%	299	23
Boone	5,706	306	2,398	2,704	47.4%	285	24
Nicholas	5,478	447	2,379	2,826	51.6%	274	25
Mason	5,461	336	2,259	2,595	47.5%	273	26
McDowell	5,170	415	3,131	3,546	68.6%	259	27
Hampshire	5,110	258	1,724	1,982	38.8%	255	28
Wyoming	5,092	446	2,584	3,030	59.5%	255	29
Upshur	4,956	390	2,166	2,556	51.6%	248	30
Lincoln	4,945	412	2,350	2,762	55.9%	247	31
Brooke	4,658	291	1,411	1,702	36.5%	233	32
Wetzel	3,732	214	1,538	1,752	47.0%	187	33
Lewis	3,577	299	1,726	2,025	56.6%	179	34
Morgan	3,365	237	939	1,176	35.0%	168	35
Taylor	3,307	232	1,313	1,545	46.7%	165	36
Roane	3,266	270	1,521	1,791	54.8%	163	37
Barbour	3,248	332	1,471	1,803	55.5%	162	38
Braxton	3,044	215	1,530	1,745	57.3%	152	39
Hardy	2,950	158	1,003	1,161	39.4%	147	40
Monroe	2,728	264	826	1,090	39.9%	136	41
Grant	2,463	139	880	1,019	41.4%	123	42
Clay	2,454	180	1,312	1,492	60.8%	123	43
Summers	2,322	224	1,074	1,298	55.9%	116	44
Ritchie	2,234	156	818	974	43.6%	112	45
Webster	2,020	183	1,072	1,255	62.1%	101	46
Tyler	1,887	108	798	906	48.0%	94	47
Pocahontas	1,717	148	618	766	44.6%	86	48

# WV CHIP Enrollment Report

March 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Mar-08	Total Medicaid Enrollment Mar-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Pendleton	1,632	100	386	486	29.8%	82	49
Doddridge	1,607	128	682	810	50.4%	80	50
Pleasants	1,593	95	488	583	36.6%	80	51
Calhoun	1,389	130	760	890	64.1%	69	52
Tucker	1,354	167	433	600	44.3%	68	53
Wirt	1,268	115	530	645	50.9%	63	54
Gilmer	1,154	88	526	614	53.2%	58	55
<b>Totals</b>	<b>382,490</b>	<b>24,586</b>	<b>143,402</b>	<b>167,988</b>	<b>43.9%</b>	<b>19,125</b>	



**Note 1:** The most recent estimate for uninsured children statewide from the US Census Current Population Survey is 8%. CHIP uses a 5% estimate to reflect the percentage of uninsured children for outreach purposes who could qualify for CHIP or Medicaid. It should be noted that even this five percent extrapolation to the county level could vary significantly from county to county depending on the availability of employee sponsored insurance. However, it remains our best gross estimate of the remaining uninsured children.

**Note 2:** Since it has been estimated that 7 of 10 uninsured children qualify or may have qualified for CHIP or Medicaid in the past, WVCHIP asserts that a 5% uninsured estimate is a more realistic target number for outreach.