

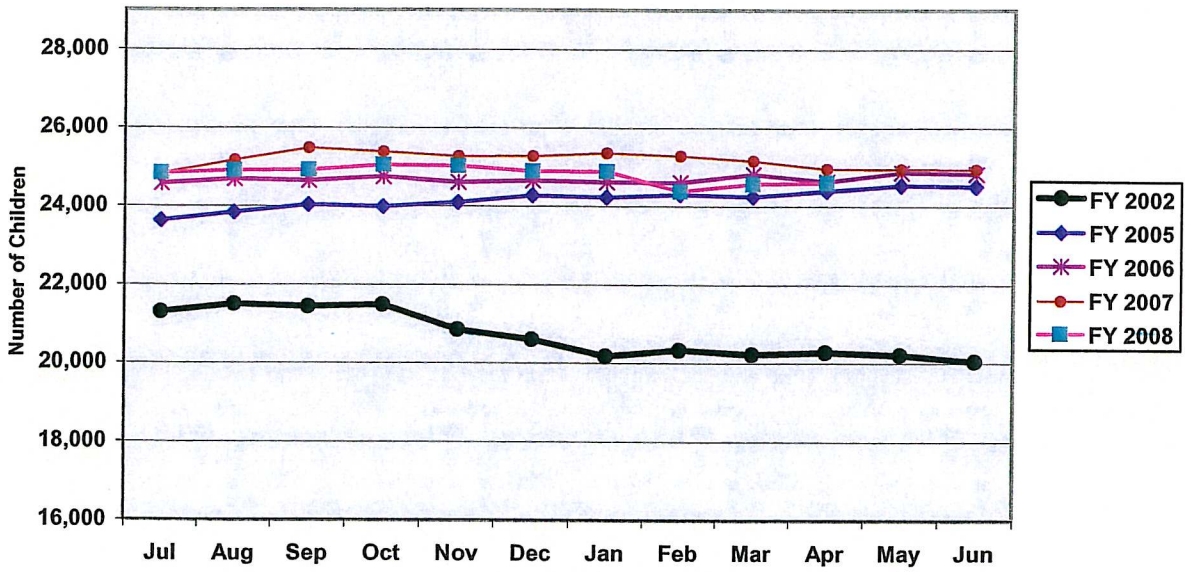
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Children's Health Insurance Program
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Joint Committee on Government and Finance Report

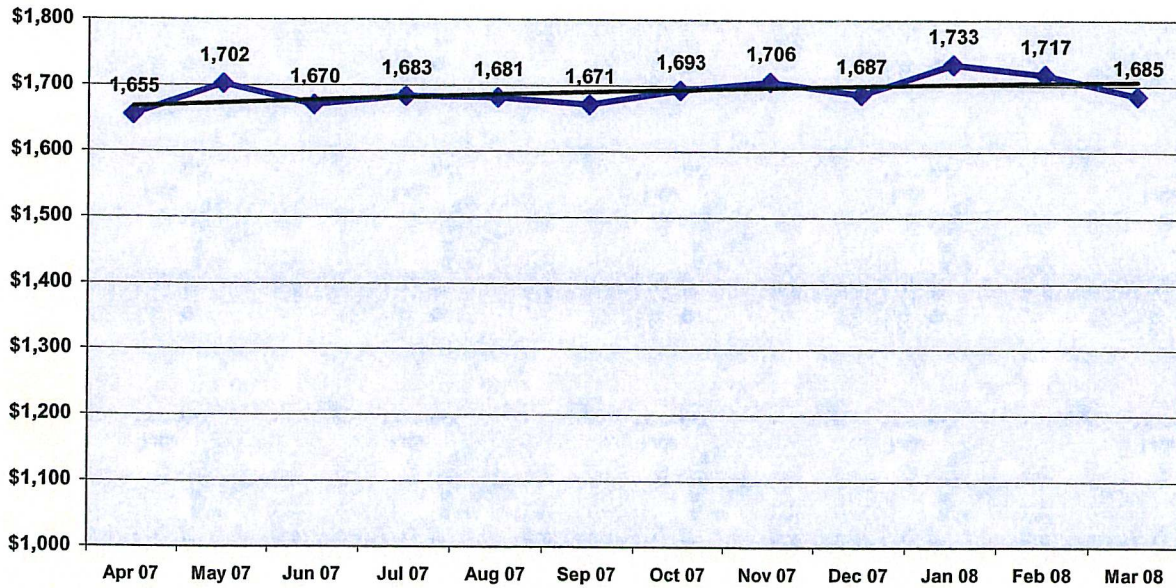
May 2008

WV CHIP Enrollment



April 30, 2008 Enrollment 24,618

Annualized Health Care Expenditures (Cost per Child)



West Virginia Children's Health Insurance Program
Comparative Balance Sheet
March 31 2008 and 2007
(Accrual Basis)

	March 31, 2008	March 31, 2007	Variance	
Assets:				
Cash & Cash Equivalents	\$6,561,960	\$2,493,928	\$4,068,032	163%
Due From Federal Government	\$2,719,454	\$3,039,767	(\$320,313)	-11%
Due From Other Funds	\$597,763	\$716,390	(\$118,627)	-17%
Accrued Interest Receivable	\$20,000	\$15,052	\$4,948	33%
Fixed Assets, at Historical Cost	<u>\$61,569</u>	<u>\$66,070</u>	<u>(\$4,501)</u>	<u>-7%</u>
Total Assets	<u>\$9,960,746</u>	<u>\$6,331,207</u>	<u>\$3,629,539</u>	<u>57%</u>
Liabilities:				
Due to Other Funds	\$307,217	\$214,532	\$92,685	43%
Deferred Revenue	\$1,302,601	\$384,911	\$917,690	238%
Unpaid Insurance Claims Liability	<u>\$3,010,000</u>	<u>\$3,550,000</u>	<u>(\$540,000)</u>	<u>-15%</u>
Total Liabilities	<u>\$4,619,818</u>	<u>\$4,149,443</u>	<u>\$470,375</u>	<u>11%</u>
Fund Equity	<u>\$5,340,929</u>	<u>\$2,181,764</u>	<u>\$3,159,165</u>	<u>145%</u>
Total Liabilities and Fund Equity	<u>\$9,960,746</u>	<u>\$6,331,207</u>	<u>\$3,629,539</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 Nine Months Ending March 31, 2008 and March 31, 2007
(Modified Accrual Basis)

	March 31, 2008	March 31, 2007	Variance	
Revenues:				
Federal Grants	26,022,441	26,249,907	(227,466)	-1%
State Appropriations	7,349,227	7,347,691	1,536	0%
Premium Revenues	62,842	2,182	60,660	2780%
Investment Earnings	<u>189,354</u>	<u>107,631</u>	<u>81,723</u>	76%
 Total Operating Revenues	 <u>33,623,864</u>	 <u>33,707,411</u>	 <u>(83,547)</u>	 <u>0%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	7,819,057	7,532,116	286,941	4%
Physicians & Surgical	6,702,001	6,690,897	11,104	0%
Prescribed Drugs	5,988,826	6,446,966	(458,140)	-7%
Dental	3,571,683	3,697,852	(126,169)	-3%
Inpatient Hospital Services	2,750,863	2,887,956	(137,093)	-5%
Vision	893,211	934,565	(41,354)	-4%
Outpatient Mental Health	890,281	1,119,295	(229,014)	-20%
Inpatient Mental Health	416,256	685,032	(268,776)	-39%
Durable & Disposable Med. Equip.	368,351	331,075	37,276	11%
Therapy	282,916	262,495	20,421	8%
Medical Transportation	183,440	268,376	(84,936)	-32%
Other Services	69,746	111,502	(41,756)	-37%
Less: Collections*	<u>(504,378)</u>	<u>(526,395)</u>	<u>22,017</u>	<u>-4%</u>
Total Claims	<u>29,432,253</u>	<u>30,441,732</u>	<u>(1,009,479)</u>	<u>-3%</u>
General and Admin Expenses:				
Salaries and Benefits	361,117	343,820	17,297	5%
Program Administration	1,581,768	1,458,670	123,098	8%
Eligibility	243,468	222,013	21,455	10%
Outreach & Health Promotion	56,451	13,778	42,673	310%
Current	<u>92,997</u>	<u>73,011</u>	<u>19,986</u>	<u>27%</u>
Total Administrative	<u>2,335,801</u>	<u>2,111,292</u>	<u>224,509</u>	<u>11%</u>
 Total Expenditures	 <u>31,768,054</u>	 <u>32,553,024</u>	 <u>(784,970)</u>	 <u>-2%</u>
 Excess of Revenues Over (Under) Expenditures	 1,855,811	 1,154,387	 701,424	 61%
 Fund Equity, Beginning	 <u>3,485,118</u>	 <u>1,027,377</u>	 <u>2,457,741</u>	 <u>239%</u>
 Fund Equity, Ending	 <u>5,340,929</u>	 <u>2,181,764</u>	 <u>3,159,165</u>	 <u>145%</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 Nine Months Ended March 31, 2008

	Budgeted for	Year to Date		Year to Date	Year to Date	Monthly			
	Year	Budgeted Amt	Actual Amt	Variance*	Actual Amt	Budgeted Amt	Mar-08	Feb-08	Jan-08
Projected Cost	\$49,020,492	\$36,765,369	\$30,258,758	\$6,506,611	18%	\$4,085,041	\$4,014,129	\$2,771,454	\$3,685,834
Premiums	136,290	102,218	62,842	\$39,376	-39%	11,358	9,687	8,862	9,581
Subrogation & Rebates	760,000	570,000	504,378	65,622	-12%	63,333	38,893	24,016	84,844
Net Benefit Cost	47,058,152	\$35,293,614	\$29,720,732	\$5,572,882	16%	3,921,513	3,965,549	2,738,577	3,600,990
Salaries & Benefits	\$519,673	\$389,755	\$361,116	\$28,638	7%	\$43,306	\$35,889	\$36,583	\$37,801
Program Administration	2,166,796	1,625,097	1,469,224	155,873	10%	180,566	178,793	166,875	210,564
Eligibility	340,055	255,041	200,206	54,835	22%	28,338	29,376	650	80,533
Outreach	27,157	20,368	53,766	(33,398)	-164%	2,263	13,785	713	8,527
Current Expense	287,741	215,806	94,218	121,588	56%	23,978	9,437	8,587	9,689
Total Admin Cost	\$3,341,422	\$2,506,067	\$2,178,530	\$327,536	13%	\$278,452	\$267,280	\$213,408	\$347,114
Total Program Cost	\$50,399,574	\$37,799,681	\$31,899,262	\$5,900,419	16%	\$4,199,965	\$4,232,829	\$2,951,985	\$3,948,104
Federal Share 81.98%	40,823,655	\$30,617,741	\$26,055,205	4,562,536	15%	3,401,971	3,470,073	2,420,037	3,236,655
State Share 18.02%	9,575,919	\$7,181,939	\$5,844,056	1,337,883	19%	797,993	762,756	531,948	711,448
Total Program Cost *	\$50,399,574	\$37,799,681	\$31,899,262	\$5,900,419	16%	\$4,199,965	\$4,232,829	\$2,951,985	\$3,948,104

* 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

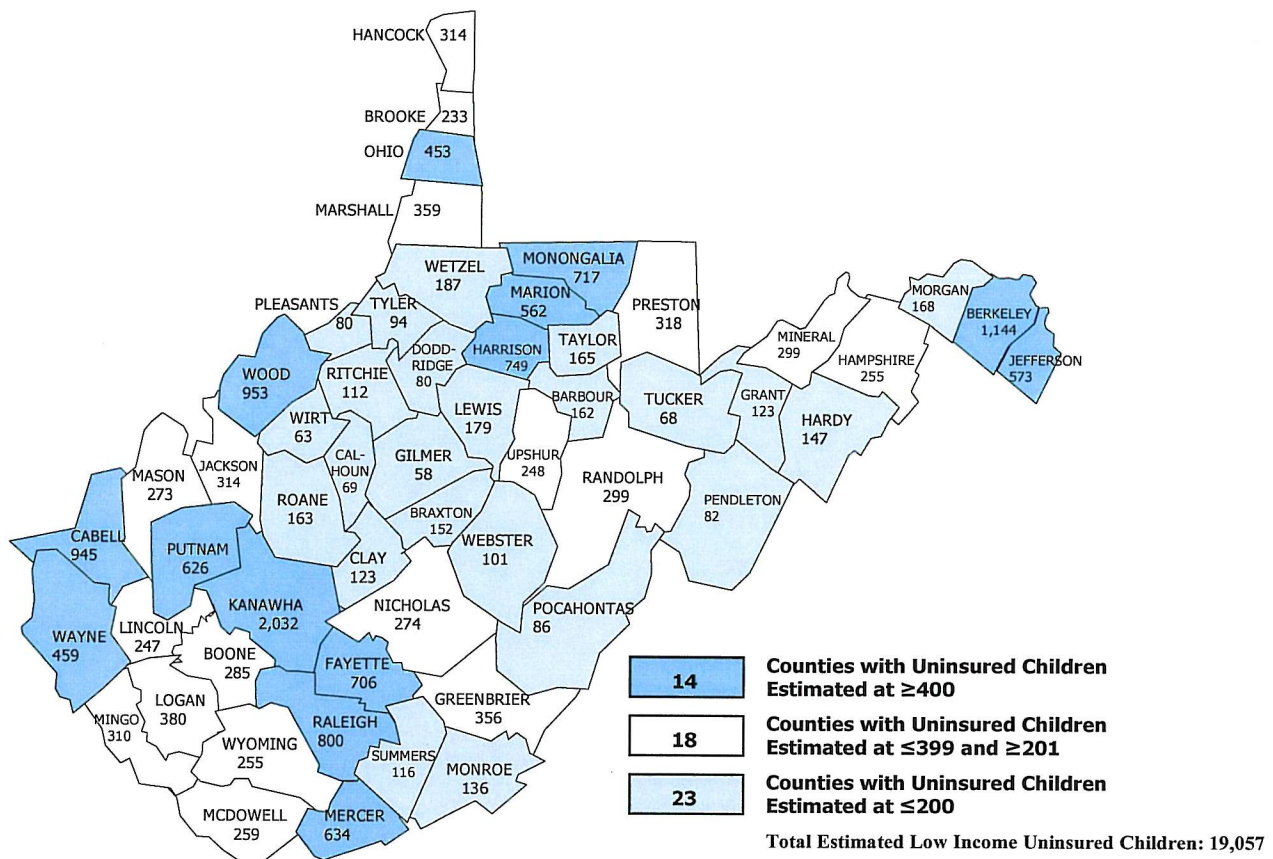
April 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Apr-08	Total Medicaid Enrollment Apr-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Kanawha	40,647	2,088	16,009	18,097	44.5%	2,032	1
Berkeley	22,882	1,206	5,680	6,886	30.1%	1,144	2
Wood	19,063	1,172	7,547	8,719	45.7%	953	3
Cabell	18,900	986	7,715	8,701	46.0%	945	4
Raleigh	15,992	1,285	6,755	8,040	50.3%	800	5
Harrison	14,973	925	5,689	6,614	44.2%	749	6
Monongalia	14,346	725	3,943	4,668	32.5%	717	7
Mercer	12,687	1,068	6,251	7,319	57.7%	634	8
Putnam	12,522	610	3,085	3,695	29.5%	626	9
Jefferson	11,465	388	2,057	2,445	21.3%	573	10
Marion	11,245	793	4,131	4,924	43.8%	562	11
Fayette	9,692	903	4,610	5,513	56.9%	485	12
Wayne	9,176	581	3,957	4,538	49.5%	459	13
Ohio	9,068	534	2,897	3,431	37.8%	453	14
Logan	7,610	541	3,817	4,358	57.3%	380	15
Marshall	7,176	396	2,641	3,037	42.3%	359	16
Greenbrier	7,110	595	2,627	3,222	45.3%	356	17
Preston	6,354	513	2,285	2,798	44.0%	318	18
Jackson	6,277	359	2,349	2,708	43.1%	314	19
Hancock	6,270	385	2,170	2,555	40.7%	314	20
Mingo	6,204	400	3,198	3,598	58.0%	310	21
Mineral	5,973	282	1,934	2,216	37.1%	299	22
Randolph	5,971	469	2,376	2,845	47.6%	299	23
Boone	5,706	305	2,485	2,790	48.9%	285	24
Nicholas	5,478	455	2,456	2,911	53.1%	274	25
Mason	5,461	349	2,429	2,778	50.9%	273	26
McDowell	5,170	399	3,201	3,600	69.6%	259	27
Hampshire	5,110	261	1,769	2,030	39.7%	255	28
Wyoming	5,092	448	2,650	3,098	60.8%	255	29
Upshur	4,956	386	2,213	2,599	52.4%	248	30
Lincoln	4,945	404	2,436	2,840	57.4%	247	31
Brooke	4,658	279	1,445	1,724	37.0%	233	32
Wetzel	3,732	202	1,595	1,797	48.2%	187	33
Lewis	3,577	297	1,780	2,077	58.1%	179	34
Morgan	3,365	237	931	1,168	34.7%	168	35
Taylor	3,307	223	1,331	1,554	47.0%	165	36
Roane	3,266	274	1,575	1,849	56.6%	163	37
Barbour	3,248	332	1,491	1,823	56.1%	162	38
Braxton	3,044	216	1,566	1,782	58.5%	152	39
Hardy	2,950	144	1,015	1,159	39.3%	147	40
Monroe	2,728	254	863	1,117	40.9%	136	41
Grant	2,463	130	919	1,049	42.6%	123	42
Clay	2,454	179	1,349	1,528	62.3%	123	43
Summers	2,322	230	1,122	1,352	58.2%	116	44
Ritchie	2,234	155	834	989	44.3%	112	45
Webster	2,020	183	1,121	1,304	64.6%	101	46
Tyler	1,887	101	813	914	48.4%	94	47
Pocahontas	1,717	150	623	773	45.0%	86	48

WV CHIP Enrollment Report

April 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Apr-08	Total Medicaid Enrollment Apr-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Pendleton	1,632	103	401	504	30.9%	82	49
Doddridge	1,607	123	713	836	52.0%	80	50
Pleasants	1,593	92	497	589	37.0%	80	51
Calhoun	1,389	131	777	908	65.4%	69	52
Tucker	1,354	167	463	630	46.5%	68	53
Wirt	1,268	116	526	642	50.6%	63	54
Gilmer	1,154	89	549	638	55.3%	58	55
Totals	382,490	24,618	147,661	172,279	45.0%	19,125	



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.