

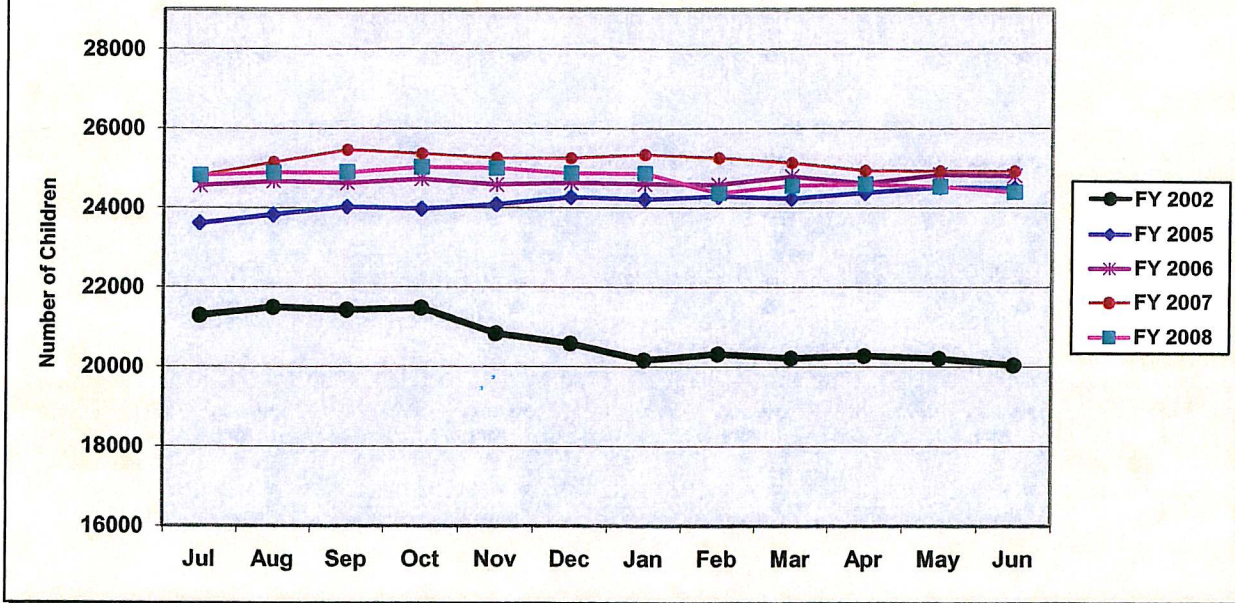
West Virginia Children's Health Insurance Program  
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# **JOINT COMMITTEE ON GOVERNMENT AND FINANCE REPORT**

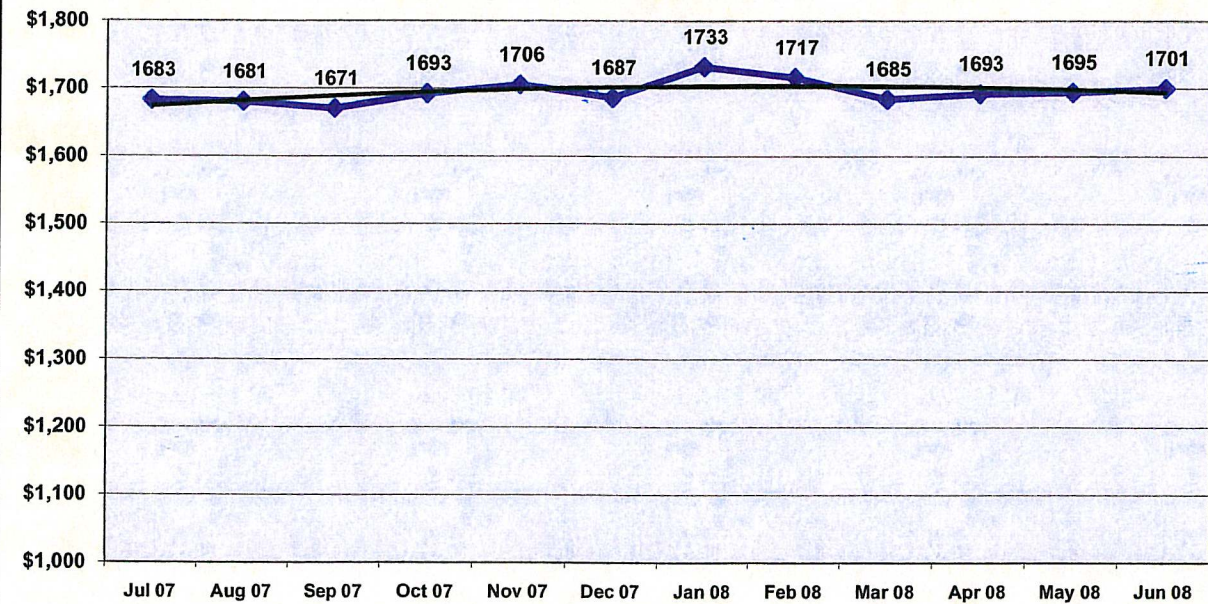
## **AUGUST 2008**

### WV CHIP Enrollment



July 31, 2008 Enrollment 24,159

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



**West Virginia Children's Health Insurance Program  
Comparative Balance Sheet  
June 30 2008 and 2007  
(Accrual Basis)**

	June 30, 2008	June 30, 2007	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$8,254,028	\$4,977,366	\$3,276,662	66%
Due From Federal Government	\$2,912,490	\$2,650,397	\$262,093	10%
Due From Other Funds	\$640,194	\$622,910	\$17,284	3%
Accrued Interest Receivable	\$14,753	\$20,640	(\$5,887)	-29%
Fixed Assets, at Historical Cost	<u>\$71,379</u>	<u>\$64,933</u>	<u>\$6,446</u>	<u>10%</u>
 Total Assets	 <u>\$11,892,845</u>	 <u>\$8,336,246</u>	 <u>\$3,556,599</u>	 <u>43%</u>
<b>Liabilities:</b>				
Due to Other Funds	\$102,684	\$149,947	(\$47,263)	-32%
Deferred Revenue	\$1,514,347	\$2,174,141	(\$659,794)	-30%
Unpaid Insurance Claims Liability	<u>\$3,450,000</u>	<u>\$3,123,360</u>	<u>\$326,640</u>	<u>10%</u>
 Total Liabilities	 <u>\$5,067,031</u>	 <u>\$5,447,448</u>	 <u>(\$380,417)</u>	 <u>-7%</u>
 Fund Equity	 <u>\$6,825,813</u>	 <u>\$2,888,798</u>	 <u>\$3,937,015</u>	 <u>136%</u>
 Total Liabilities and Fund Equity	 <u>\$11,892,845</u>	 <u>\$8,336,246</u>	 <u>\$3,556,599</u>	 <u>43%</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 Twelve Months Ending June 30, 2008 and June 30, 2007**  
**(Modified Accrual Basis)**

	June 30, 2008	June 30, 2007	Variance	
<b>Revenues:</b>				
Federal Grants	35,895,264	35,758,528	136,736	0%
State Appropriations	10,968,995	10,966,703	2,292	0%
Premium Revenues	88,681	11,433	77,248	676%
Investment Earnings	<u>237,746</u>	<u>168,566</u>	<u>69,180</u>	41%
<b>Total Operating Revenues</b>	<b><u>47,190,686</u></b>	<b><u>46,905,230</u></b>	<b><u>285,456</u></b>	<b><u>1%</u></b>
<b>Operating Expenditures:</b>				
<b>Claims:</b>				
Outpatient Services	10,951,787	10,446,632	505,155	5%
Physicians & Surgical	9,354,186	9,403,916	(49,730)	-1%
Prescribed Drugs	8,168,467	8,521,422	(352,955)	-4%
Dental	4,884,107	4,987,934	(103,827)	-2%
Inpatient Hospital Services	3,795,569	4,491,611	(696,042)	-15%
Outpatient Mental Health	1,258,980	1,545,992	(287,012)	-19%
Vision	1,197,290	1,250,098	(52,808)	-4%
Inpatient Mental Health	570,603	883,943	(313,340)	-35%
Durable & Disposable Med. Equip.	531,965	484,416	47,549	10%
Therapy	378,309	348,681	29,628	8%
Medical Transportation	235,160	359,938	(124,778)	-35%
Other Services	92,190	131,155	(38,965)	-30%
Less: Collections*	<u>(601,431)</u>	<u>(786,868)</u>	<u>185,437</u>	<u>-24%</u>
<b>Total Claims</b>	<b><u>40,817,182</u></b>	<b><u>42,068,870</u></b>	<b><u>(1,251,688)</u></b>	<b><u>-3%</u></b>
<b>General and Admin Expenses:</b>				
Salaries and Benefits	471,346	462,360	8,986	2%
Program Administration	2,045,437	1,925,168	120,269	6%
Eligibility	303,426	304,118	(692)	0%
Outreach & Health Promotion	80,419	174,161	(93,742)	-54%
Current	<u>132,180</u>	<u>109,132</u>	<u>23,048</u>	<u>21%</u>
<b>Total Administrative</b>	<b><u>3,032,808</u></b>	<b><u>2,974,939</u></b>	<b><u>57,869</u></b>	<b><u>2%</u></b>
<b>Total Expenditures</b>	<b><u>43,849,990</u></b>	<b><u>45,043,809</u></b>	<b><u>(1,193,819)</u></b>	<b><u>-3%</u></b>
<b>Excess of Revenues</b>				
Over (Under) Expenditures	3,340,695	1,861,421	1,479,274	79%
<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>6,825,813</u></b>	<b><u>2,888,798</u></b>	<b><u>3,937,015</u></b>	<b><u>136%</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 Twelve Months Ended June 30, 2008**

	Budgeted for Year	Year to Date		Year to Date Actual Amt	Year to Date Variance*	Monthly			
		Budgeted Amt	Actual Amt			Budgeted Amt	Jun-08	May-08	Apr-08
Projected Cost	\$49,020,492	\$49,020,492	\$41,184,132	\$41,184,132	\$7,836,360	\$4,085,041	\$2,988,143	\$4,415,470	\$3,492,568
Premiums	136,290	136,290	88,681	88,681	\$47,609	11,358	\$8,830	\$9,012	\$7,997
Subrogation & Rebates	760,000	760,000	601,431	601,431	158,569	63,333	35,672	22,968	38,413
Net Benefit Cost	47,058,152	\$47,058,152	\$40,494,020	\$40,494,020	\$6,564,132	3,921,513	2,943,641	4,383,490	3,446,158
Salaries & Benefits	\$519,673	\$519,673	\$471,346	\$471,346	\$48,327	\$43,306	\$37,558	\$36,473	\$36,199
Program Administration	2,166,796	2,166,796	2,077,514	2,077,514	89,282	180,566	164,014	266,297	177,979
Eligibility	340,055	340,055	312,925	312,925	27,130	28,338	110,054	1,235	1,430
Outreach	27,157	27,157	80,419	80,419	(53,262)	2,263	19,479	3,328	3,846
Current Expense	287,741	287,741	137,869	137,869	149,872	23,978	15,352	18,132	10,167
Total Admin Cost	\$3,341,422	\$3,341,422	\$3,080,073	\$3,080,073	\$261,349	\$278,452	\$346,457	\$325,465	\$229,621
Total Program Cost	\$50,399,574	\$50,399,574	\$43,574,093	\$43,574,093	\$6,825,481	\$4,199,965	\$3,290,098	\$4,708,955	\$3,675,779
Federal Share 81.98%	40,823,655	\$40,823,655	\$35,626,232	\$35,626,232	5,197,423	3,401,971	2,697,222	3,860,401	3,013,403
State Share 18.02%	9,575,919	\$9,575,919	\$7,947,861	\$7,947,861	1,628,058	797,993	592,876	848,554	662,375
Total Program Cost *	\$50,399,574	\$50,399,574	\$43,574,093	\$43,574,093	\$6,825,481	\$4,199,965	\$3,290,098	\$4,708,955	\$3,675,779

\* 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

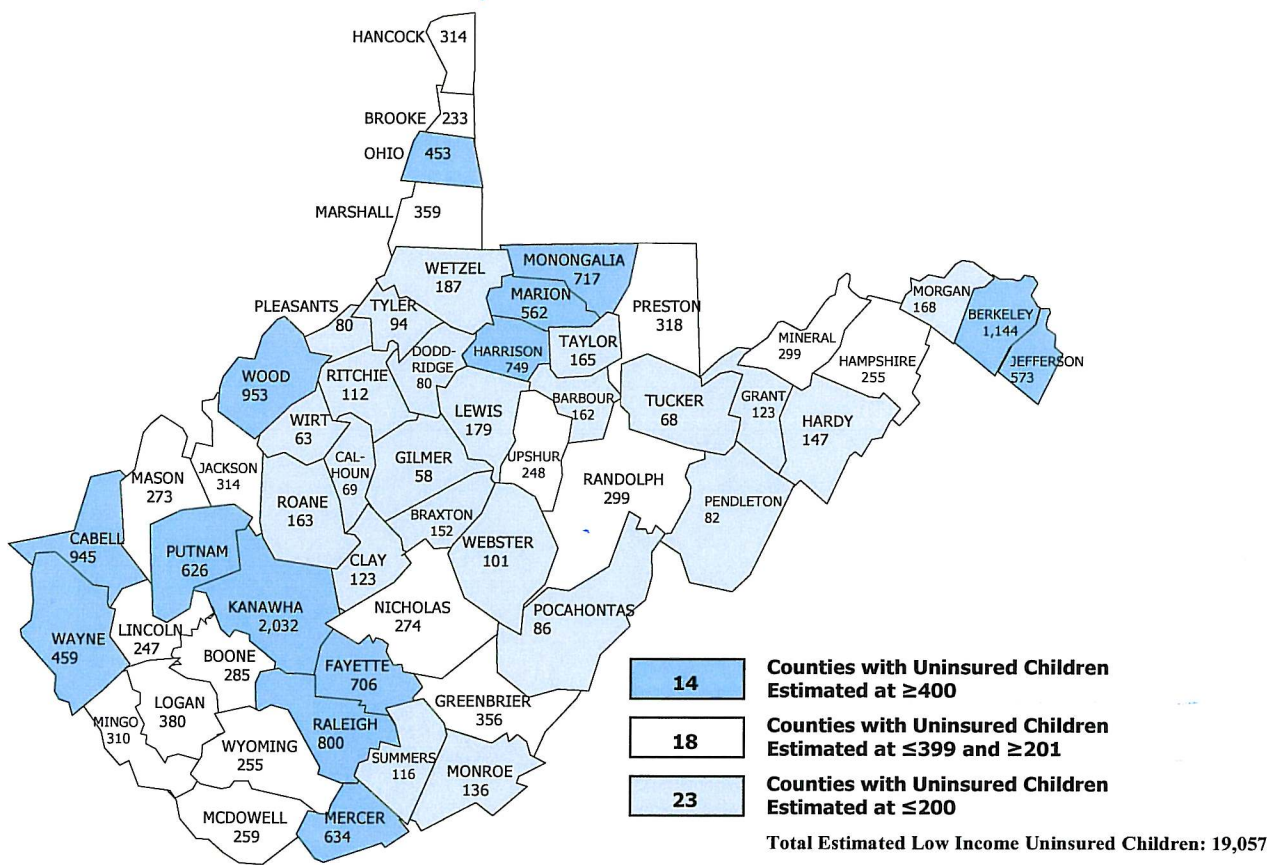
July 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jul-08	Total Medicaid Enrollment Jul-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Kanawha	40,647	2,036	16,184	18,220	44.8%	2,032	1
Berkeley	22,882	1,204	5,877	7,081	30.9%	1,144	2
Wood	19,063	1,132	7,476	8,608	45.2%	953	3
Cabell	18,900	936	7,821	8,757	46.3%	945	4
Raleigh	15,992	1,253	6,875	8,128	50.8%	800	5
Harrison	14,973	923	5,618	6,541	43.7%	749	6
Monongalia	14,346	715	3,941	4,656	32.5%	717	7
Mercer	12,687	1,058	6,299	7,357	58.0%	634	8
Putnam	12,522	619	3,048	3,667	29.3%	626	9
Jefferson	11,465	388	2,192	2,580	22.5%	573	10
Marion	11,245	784	4,107	4,891	43.5%	562	11
Fayette	9,692	893	4,523	5,416	55.9%	485	12
Wayne	9,176	579	3,952	4,531	49.4%	459	13
Ohio	9,068	532	2,865	3,397	37.5%	453	14
Logan	7,610	525	3,804	4,329	56.9%	380	15
Marshall	7,176	375	2,658	3,033	42.3%	359	16
Greenbrier	7,110	575	2,621	3,196	44.9%	356	17
Preston	6,354	491	2,231	2,722	42.8%	318	18
Jackson	6,277	367	2,379	2,746	43.7%	314	19
Hancock	6,270	371	2,160	2,531	40.4%	314	20
Mingo	6,204	391	3,092	3,483	56.1%	310	21
Mineral	5,973	279	1,974	2,253	37.7%	299	22
Randolph	5,971	445	2,413	2,858	47.9%	299	23
Boone	5,706	308	2,491	2,799	49.1%	285	24
Nicholas	5,478	417	2,476	2,893	52.8%	274	25
Mason	5,461	347	2,451	2,798	51.2%	273	26
McDowell	5,170	393	3,237	3,630	70.2%	259	27
Hampshire	5,110	257	1,811	2,068	40.5%	255	28
Wyoming	5,092	443	2,655	3,098	60.8%	255	29
Upshur	4,956	397	2,228	2,625	53.0%	248	30
Lincoln	4,945	398	2,495	2,893	58.5%	247	31
Brooke	4,658	257	1,430	1,687	36.2%	233	32
Wetzel	3,732	216	1,587	1,803	48.3%	187	33
Lewis	3,577	294	1,796	2,090	58.4%	179	34
Morgan	3,365	228	1,028	1,256	37.3%	168	35
Taylor	3,307	236	1,286	1,522	46.0%	165	36
Roane	3,266	279	1,598	1,877	57.5%	163	37
Barbour	3,248	303	1,482	1,785	55.0%	162	38
Braxton	3,044	229	1,514	1,743	57.3%	152	39
Hardy	2,950	158	1,014	1,172	39.7%	147	40
Monroe	2,728	231	912	1,143	41.9%	136	41
Grant	2,463	131	943	1,074	43.6%	123	42
Clay	2,454	169	1,391	1,560	63.6%	123	43
Summers	2,322	210	1,108	1,318	56.8%	116	44
Ritchie	2,234	144	826	970	43.4%	112	45
Webster	2,020	186	1,104	1,290	63.9%	101	46
Tyler	1,887	106	790	896	47.5%	94	47
Pocahontas	1,717	152	621	773	45.0%	86	48

# WV CHIP Enrollment Report

July 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jul-08	Total Medicaid Enrollment Jul-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Pendleton	1,632	94	421	515	31.6%	82	49
Doddridge	1,607	118	710	828	51.5%	80	50
Pleasants	1,593	93	488	581	36.5%	80	51
Calhoun	1,389	123	794	917	66.0%	69	52
Tucker	1,354	165	450	615	45.4%	68	53
Wirt	1,268	119	538	657	51.8%	63	54
Gilmer	1,154	87	535	622	53.9%	58	55
<b>Totals</b>	<b>382,490</b>	<b>24,159</b>	<b>148,320</b>	<b>172,479</b>	<b>45.1%</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.