

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

May 2007

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

	March 31, 2007	March 31, 2006	Variance	
Assets:				
Cash & Cash Equivalents	\$2,493,928	\$423,568	\$2,070,360	489%
Due From Federal Government	\$3,039,767	\$4,064,359	(\$1,024,592)	-25%
Due From Other Funds	\$716,390	\$844,938	(\$128,548)	-15%
Accrued Interest Receivable	\$15,052	\$3,810	\$11,242	295%
Fixed Assets, at Historical Cost	<u>\$66,070</u>	<u>\$75,128</u>	<u>(\$9,058)</u>	<u>-12%</u>
Total Assets	<u>\$6,331,208</u>	<u>\$5,411,803</u>	<u>\$919,405</u>	<u>17%</u>
Liabilities:				
Due to Other Funds	\$214,532	\$158,206	\$56,326	36%
Deferred Revenue	\$1,431,668	(\$69,384)	\$1,501,052	-2163%
Unpaid Insurance Claims Liability	<u>\$3,550,000</u>	<u>\$4,310,000</u>	<u>(\$760,000)</u>	<u>-18%</u>
Total Liabilities	<u>\$5,196,200</u>	<u>\$4,398,822</u>	<u>\$797,378</u>	<u>18%</u>
Fund Equity	<u>\$1,135,008</u>	<u>\$1,012,981</u>	<u>\$122,027</u>	<u>12%</u>
Total Liabilities and Fund Equity	<u>\$6,331,208</u>	<u>\$5,411,803</u>	<u>\$919,405</u>	<u>17%</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 Ended March 31, 2007 and March 31, 2006
(Modified Accrual Basis)

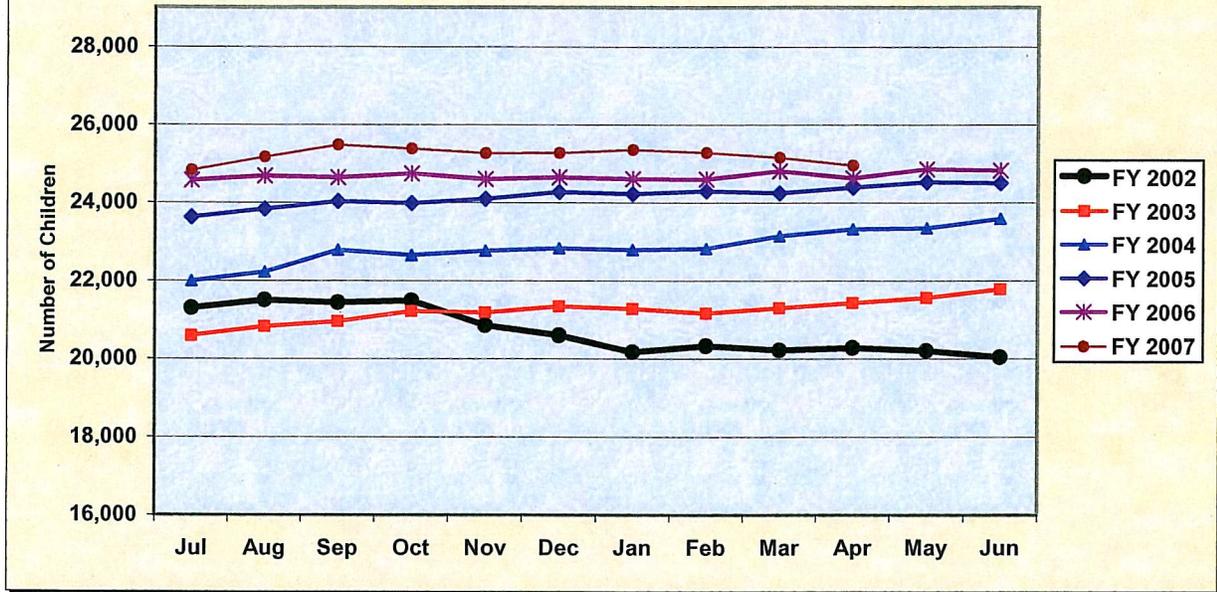
	March 31, 2007	March 31, 2006	Variance	
Revenues:				
Federal Grants	26,249,907	24,596,417	1,653,490	7%
State Appropriations	6,300,935	7,037,844	(736,909)	-10%
Other Revenues				
Premium Revenues	2,182	-	2,182	
Investment Earnings	<u>107,631</u>	<u>38,640</u>	<u>68,991</u>	179%
Total Operating Revenues	<u>32,660,655</u>	<u>31,672,901</u>	<u>987,754</u>	<u>3%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	7,532,116	7,788,398	(256,282)	-3%
Physicians & Surgical	6,690,897	6,832,530	(141,633)	-2%
Prescribed Drugs	6,446,966	5,948,099	498,867	8%
Dental	3,697,852	3,705,049	(7,197)	0%
Inpatient Hospital Services	2,887,956	2,137,634	750,322	35%
Outpatient Mental Health	1,119,295	1,180,377	(61,082)	-5%
Vision	934,565	1,018,339	(83,774)	-8%
Inpatient Mental Health	685,032	440,984	244,048	55%
Durable & Disposable Med. Equip.	331,075	284,135	46,940	17%
Medical Transportation	268,376	177,928	90,448	51%
Therapy	262,495	257,053	5,442	2%
Other Services	111,502	82,342	29,160	35%
Less: Collections*	<u>(526,395)</u>	<u>(310,072)</u>	<u>(216,323)</u>	70%
Total Claims	<u>30,441,732</u>	<u>29,542,796</u>	<u>898,936</u>	<u>3%</u>
General and Admin Expenses:				
Salaries and Benefits	343,820	336,255	7,565	2%
Program Administration	1,458,670	1,315,189	143,481	11%
Eligibility	222,013	203,698	18,315	9%
Outreach & Health Promotion	13,778	81,346	(67,568)	-83%
Current	<u>73,011</u>	<u>154,977</u>	<u>(81,966)</u>	-53%
Total Administrative	<u>2,111,292</u>	<u>2,091,465</u>	<u>19,828</u>	<u>1%</u>
Total Expenditures	<u>32,553,024</u>	<u>31,634,261</u>	<u>918,764</u>	<u>3%</u>
Excess of Revenues Over (Under) Expenditures	107,631	38,641	68,991	179%
Fund Equity, Beginning	<u>1,027,377</u>	<u>974,341</u>	<u>53,036</u>	<u>5%</u>
Fund Equity, Ending	<u>1,135,008</u>	<u>1,012,982</u>	<u>122,027</u>	<u>12%</u>

* Collections are primarily drug rebates and subrogation

PRELIMINARY FINANCIAL STATEMENTS

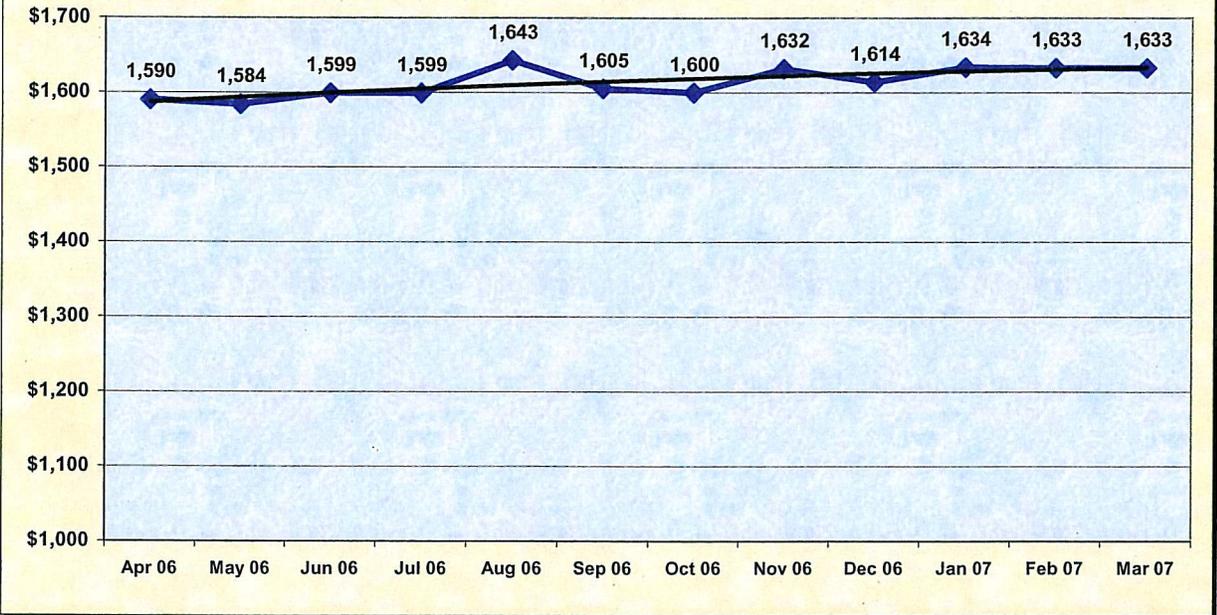
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WV CHIP Enrollment



April 30, 2007 Enrollment 24,991

Annualized Health Care Expenditures (Cost per Child)



WV CHIP Enrollment Report

April 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Apr-07	Total Medicaid Enrollment Mar-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Barbour	3,248	300	1,606	1,906	58.7%	92.5%	34	255
Berkeley	22,882	1,142	5,559	6,701	29.3%	93.9%	21	1,084
Boone	5,706	330	2,579	2,909	51.0%	97.9%	4	133
Braxton	3,044	221	1,560	1,781	58.5%	95.6%	13	155
Brooke	4,658	295	1,453	1,748	37.5%	98.5%	3	0**
Cabell	18,900	983	7,912	8,895	47.1%	91.6%	39	1,218
Calhoun	1,389	138	836	974	70.1%	88.0%	52	207
Clay	2,454	197	1,364	1,561	63.6%	95.1%	15	94
Doddridge	1,607	137	741	878	54.6%	96.4%	6	60
Fayette	9,692	993	4,721	5,714	59.0%	92.1%	36	706
Gilmer	1,154	103	559	662	57.4%	92.8%	32	115
Grant	2,463	173	908	1,081	43.9%	95.8%	11	82
Greenbrier	7,110	583	2,823	3,406	47.9%	94.8%	17	306
Hampshire	5,110	294	1,804	2,098	41.1%	91.3%	40	295
Hancock	6,270	407	2,189	2,596	41.4%	92.9%	31	443
Hardy	2,950	136	993	1,129	38.3%	93.6%	26	200
Harrison	14,973	972	5,975	6,947	46.4%	99.9%	1	0**
Jackson	6,277	372	2,332	2,704	43.1%	93.9%	22	340
Jefferson	11,465	407	2,104	2,511	21.9%	93.9%	23	651
Kanawha	40,647	2,084	16,711	18,795	46.2%	96.4%	7	772
Lewis	3,577	316	1,750	2,066	57.8%	88.0%	53	431
Lincoln	4,945	430	2,561	2,991	60.5%	93.3%	27	327
Logan	7,610	493	3,860	4,353	57.2%	92.1%	37	654
Marion	11,245	786	4,277	5,063	45.0%	95.9%	10	516
Marshall	7,176	415	2,731	3,146	43.8%	97.5%	5	217
Mason	5,461	313	2,510	2,823	51.7%	95.7%	12	249
McDowell	5,170	422	3,561	3,983	77.0%	93.8%	25	373
Mercer	12,687	1,116	6,552	7,668	60.4%	91.0%	41	1,268
Mineral	5,973	275	2,017	2,292	38.4%	90.7%	43	251
Mingo	6,204	432	3,332	3,764	60.7%	88.5%	51	566
Monongalia	14,346	679	4,112	4,791	33.4%	92.6%	33	1,144
Monroe	2,728	262	916	1,178	43.2%	93.1%	29	196
Morgan	3,365	225	955	1,180	35.1%	89.2%	49	285
Nicholas	5,478	474	2,486	2,960	54.0%	94.4%	19	324
Ohio	9,068	464	3,099	3,563	39.3%	95.6%	14	480
Pendleton	1,632	131	430	561	34.4%	99.0%	2	19
Pleasants	1,593	104	473	577	36.2%	93.9%	24	88
Pocahontas	1,717	157	650	807	47.0%	87.7%	54	224
Preston	6,354	556	2,391	2,947	46.4%	90.2%	47	236
Putnam	12,522	625	3,168	3,793	30.3%	93.2%	28	486
Raleigh	15,992	1,297	6,879	8,176	51.1%	91.7%	38	1,395
Randolph	5,971	481	2,428	2,909	48.7%	89.7%	48	653
Ritchie	2,234	141	791	932	41.7%	96.2%	9	81
Roane	3,266	304	1,644	1,948	59.6%	90.5%	44	336
Summers	2,322	215	1,183	1,398	60.2%	88.9%	50	315
Taylor	3,307	226	1,434	1,660	50.2%	90.9%	42	356
Tucker	1,354	179	469	648	47.9%	93.1%	30	103
Tyler	1,887	109	870	979	51.9%	94.9%	16	93

WV CHIP Enrollment Report

April 2007

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Upshur	4,956	399	2,248	2,647	53.4%	90.4%	46	547
Wayne	9,176	582	4,182	4,764	51.9%	87.7%	55	1,034
Webster	2,020	209	1,074	1,283	63.5%	94.7%	18	103
Wetzel	3,732	238	1,641	1,879	50.4%	92.5%	35	334
Wirt	1,268	137	568	705	55.6%	96.3%	8	46
Wood	19,063	1,092	7,586	8,678	45.5%	90.5%	45	1,624
Wyoming	5,092	440	2,812	3,252	63.9%	94.0%	20	231
Totals	382,490	24,991	152,369	177,360	46.4%	93.4%		22,446

**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.*

