

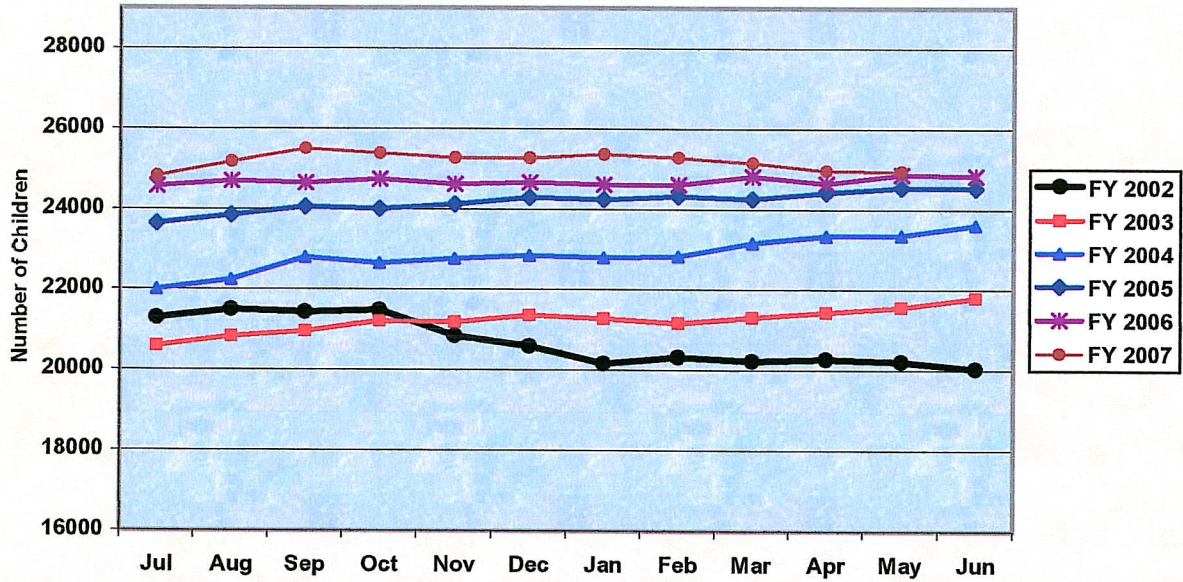
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Children's Health Insurance Program
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Joint Committee on Government and Finance Report

June 2007

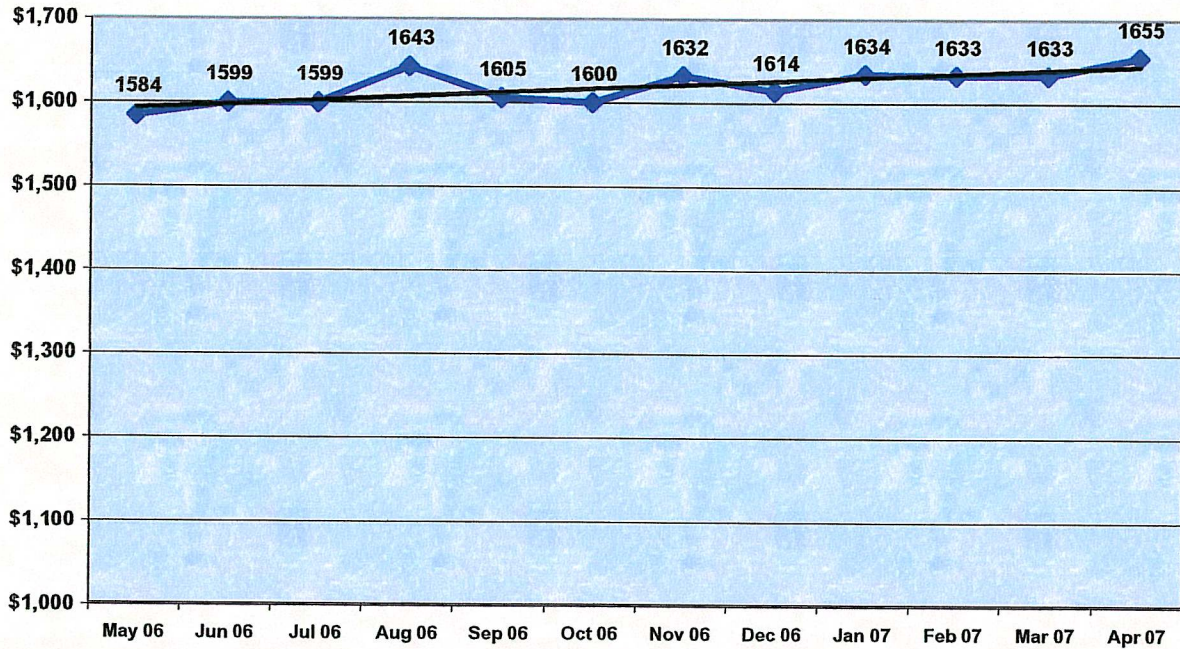
WV CHIP Enrollment



May 31, 2007 Enrollment 24,951

Annualized Health Care Expenditures

(Cost per Child)



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

	April 30, 2007	April 30, 2006	Variance	
Assets:				
Cash & Cash Equivalents	\$6,527,606	\$2,212,823	\$4,314,783	195%
Due From Federal Government	\$3,398,976	\$3,255,767	\$143,209	4%
Due From Other Funds	\$798,846	\$699,339	\$99,507	14%
Accrued Interest Receivable	\$17,113	\$4,424	\$12,689	287%
Fixed Assets, at Historical Cost	<u>\$62,141</u>	<u>\$75,128</u>	<u>(\$12,987)</u>	<u>-17%</u>
Total Assets	<u>\$10,804,682</u>	<u>\$6,247,481</u>	<u>\$4,557,201</u>	<u>73%</u>
Liabilities:				
Due to Other Funds	\$227,822	\$78,248	\$149,574	191%
Deferred Revenue	\$5,454,739	\$1,532,442	\$3,922,297	256%
Unpaid Insurance Claims Liability	<u>\$3,970,000</u>	<u>\$3,620,000</u>	<u>\$350,000</u>	<u>10%</u>
Total Liabilities	<u>\$9,652,561</u>	<u>\$5,230,690</u>	<u>\$4,421,871</u>	<u>85%</u>
Fund Equity	<u>\$1,152,121</u>	<u>\$1,016,791</u>	<u>\$135,330</u>	<u>13%</u>
Total Liabilities and Fund Equity	<u>\$10,804,682</u>	<u>\$6,247,481</u>	<u>\$4,557,201</u>	<u>73%</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 Ten Months Ended April 30, 2007 and April 30, 2006
(Modified Accrual Basis)

	April 30, 2007	April 30, 2006	Variance	
Revenues:				
Federal Grants	29,614,251	26,131,910	3,482,341	13%
State Appropriations	7,081,157	7,939,871	(858,714)	-11%
Premium Revenues	4,507	-	4,507	
Investment Earnings	<u>124,744</u>	<u>42,450</u>	<u>82,294</u>	194%
 Total Operating Revenues	 <u>36,824,658</u>	 <u>34,114,231</u>	 <u>2,710,427</u>	 <u>8%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	8,603,286	8,361,650	241,636	3%
Physicians & Surgical	7,686,034	7,346,602	339,432	5%
Prescribed Drugs	7,076,521	6,538,799	537,722	8%
Dental	4,007,629	4,031,865	(24,236)	-1%
Inpatient Hospital Services	3,372,869	2,181,135	1,191,734	55%
Outpatient Mental Health	1,268,875	1,290,562	(21,687)	-2%
Vision	1,032,985	1,067,539	(34,554)	-3%
Inpatient Mental Health	773,936	451,771	322,165	71%
Durable & Disposable Med. Equip.	380,654	303,805	76,849	25%
Medical Transportation	296,476	189,313	107,163	57%
Therapy	289,875	265,051	24,824	9%
Other Services	119,876	92,444	27,432	30%
Less: Collections*	<u>(569,036)</u>	<u>(377,019)</u>	<u>(192,017)</u>	51%
Total Claims	<u>34,339,980</u>	<u>31,743,517</u>	<u>2,596,463</u>	<u>8%</u>
General and Admin Expenses:				
Salaries and Benefits	383,160	376,459	6,701	2%
Program Administration	1,615,692	1,556,201	59,491	4%
Eligibility	249,878	212,553	37,325	18%
Outreach & Health Promotion	15,159	87,139	(71,980)	-83%
Current	<u>96,045</u>	<u>95,911</u>	<u>134</u>	<u>0%</u>
Total Administrative	<u>2,359,934</u>	<u>2,328,264</u>	<u>31,670</u>	<u>1%</u>
 Total Expenditures	 <u>36,699,914</u>	 <u>34,071,781</u>	 <u>2,628,134</u>	 <u>8%</u>
Excess of Revenues Over (Under) Expenditures	124,744	42,450	82,294	194%
 Fund Equity, Beginning	 <u>1,027,377</u>	 <u>974,341</u>	 <u>53,036</u>	 <u>5%</u>
 Fund Equity, Ending	 <u>1,152,121</u>	 <u>1,016,791</u>	 <u>135,330</u>	 <u>13%</u>

* Collections are primarily drug rebates and subrogation

PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited

**West Virginia Children's Health Insurance Program
Budget to Actual Statement
State Fiscal Year 2007
For the Ten Months Ended April 30, 2007**

	Budgeted for Year	Year to Date		Year to Date Variance*	Monthly Budgeted Amt	Apr-07	Mar-07	Feb-07
		Budgeted Amt	Actual Amt					
Projected Cost	\$44,518,706	\$37,098,922	\$33,714,123	\$3,384,799	\$3,709,892	\$3,515,383	\$4,698,153	\$3,290,414
Premiums	0	\$0	4,507	\$0	0	\$2,184	1,480	843
Medical Copays	560,000	\$466,667	0	466,667	46,667	0	0	0
Drug Copays	475,000	\$395,833	0	395,833	39,583	0	0	0
Subrogation & Rebates	300,000	\$250,000	571,527	(321,527)	25,000	42,641	67,252	37,180
Net Benefit Cost	43,183,706	\$35,986,422	\$33,138,089	\$2,848,333	3,598,642	3,470,558	4,629,421	3,252,391
Salaries & Benefits	\$600,000	\$500,000	\$383,160	\$116,840	\$50,000	\$39,339	\$40,548	\$39,293
Program Administration	1,951,762	\$1,626,468	1,503,953	122,515	162,647	177,960	168,054	158,904
Eligibility	324,000	\$270,000	222,907	47,093	27,000	5,160	3,665	104,686
Outreach	100,000	\$83,333	15,160	68,173	8,333	1,381	477	0
Current Expense	169,480	\$141,233	84,851	56,382	14,123	11,511	8,185	8,593
Total Admin Cost	\$3,145,242	\$2,621,035	\$2,210,031	\$411,004	\$262,104	\$235,351	\$220,929	\$311,476
Total Program Cost	\$46,328,948	\$38,607,457	\$35,348,120	\$3,259,337	\$3,860,746	\$3,705,909	\$4,850,350	\$3,563,867
Federal Share 80.97%	37,526,448	\$31,272,040	\$28,633,392	2,638,648	3,127,204	3,000,674	3,927,328	2,885,663
State Share 19.03%	8,802,500	\$7,335,417	\$6,714,728	620,689	733,542	705,234	923,022	678,204
Total Program Cost **	\$46,328,948	\$38,607,457	\$35,348,120	\$3,259,337	\$3,860,746	\$3,705,909	\$4,850,350	\$3,563,867

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRC Actuary 6/30/2006 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

May 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment May-07	Total Medicaid Enrollment May-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Barbour	3,248	304	1,588	1,892	58.3%	92.5%	34	255
Berkeley	22,882	1,167	5,622	6,789	29.7%	93.9%	21	1,084
Boone	5,706	333	2,563	2,896	50.8%	97.9%	4	133
Braxton	3,044	214	1,563	1,777	58.4%	95.6%	13	155
Brooke	4,658	298	1,451	1,749	37.5%	98.5%	3	0**
Cabell	18,900	976	8,045	9,021	47.7%	91.6%	39	1,218
Calhoun	1,389	139	829	968	69.7%	88.0%	52	207
Clay	2,454	194	1,365	1,559	63.5%	95.1%	15	94
Doddridge	1,607	133	761	894	55.6%	96.4%	6	60
Fayette	9,692	993	4,742	5,735	59.2%	92.1%	36	706
Gilmer	1,154	102	581	683	59.2%	92.8%	32	115
Grant	2,463	167	912	1,079	43.8%	95.8%	11	82
Greenbrier	7,110	586	2,842	3,428	48.2%	94.8%	17	306
Hampshire	5,110	287	1,816	2,103	41.2%	91.3%	40	295
Hancock	6,270	406	2,191	2,597	41.4%	92.9%	31	443
Hardy	2,950	135	1,028	1,163	39.4%	93.6%	26	200
Harrison	14,973	957	5,927	6,884	46.0%	99.9%	1	0**
Jackson	6,277	373	2,310	2,683	42.7%	93.9%	22	340
Jefferson	11,465	421	2,133	2,554	22.3%	93.9%	23	651
Kanawha	40,647	2,083	16,560	18,643	45.9%	96.4%	7	772
Lewis	3,577	318	1,751	2,069	57.8%	88.0%	53	431
Lincoln	4,945	413	2,539	2,952	59.7%	93.3%	27	327
Logan	7,610	504	3,871	4,375	57.5%	92.1%	37	654
Marion	11,245	788	4,285	5,073	45.1%	95.9%	10	516
Marshall	7,176	408	2,750	3,158	44.0%	97.5%	5	217
Mason	5,461	315	2,502	2,817	51.6%	95.7%	12	249
McDowell	5,170	428	3,498	3,926	75.9%	93.8%	25	373
Mercer	12,687	1,091	6,521	7,612	60.0%	91.0%	41	1,268
Mineral	5,973	291	2,052	2,343	39.2%	90.7%	43	251
Mingo	6,204	430	3,340	3,770	60.8%	88.5%	51	566
Monongalia	14,346	670	4,071	4,741	33.0%	92.6%	33	1,144
Monroe	2,728	255	937	1,192	43.7%	93.1%	29	196
Morgan	3,365	220	962	1,182	35.1%	89.2%	49	285
Nicholas	5,478	466	2,460	2,926	53.4%	94.4%	19	324
Ohio	9,068	474	3,078	3,552	39.2%	95.6%	14	480
Pendleton	1,632	133	433	566	34.7%	99.0%	2	19
Pleasants	1,593	105	467	572	35.9%	93.9%	24	88
Pocahontas	1,717	163	644	807	47.0%	87.7%	54	224
Preston	6,354	552	2,387	2,939	46.3%	90.2%	47	236
Putnam	12,522	631	3,181	3,812	30.4%	93.2%	28	486
Raleigh	15,992	1,320	6,846	8,166	51.1%	91.7%	38	1,395
Randolph	5,971	471	2,470	2,941	49.3%	89.7%	48	653
Ritchie	2,234	140	778	918	41.1%	96.2%	9	81
Roane	3,266	306	1,661	1,967	60.2%	90.5%	44	336
Summers	2,322	216	1,187	1,403	60.4%	88.9%	50	315
Taylor	3,307	219	1,434	1,653	50.0%	90.9%	42	356
Tucker	1,354	176	457	633	46.8%	93.1%	30	103
Tyler	1,887	106	869	975	51.7%	94.9%	16	93

WV CHIP Enrollment Report

May 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment May-07	Total Medicaid Enrollment May-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Upshur	4,956	399	2,233	2,632	53.1%	90.4%	46	547
Wayne	9,176	565	4,182	4,747	51.7%	87.7%	55	1,034
Webster	2,020	205	1,075	1,280	63.4%	94.7%	18	103
Wetzel	3,732	241	1,629	1,870	50.1%	92.5%	35	334
Wirt	1,268	129	561	690	54.4%	96.3%	8	46
Wood	19,063	1,089	7,639	8,728	45.8%	90.5%	45	1,624
Wyoming	5,092	446	2,778	3,224	63.3%	94.0%	20	231
Totals	382,490	24,951	152,357	177,308	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.*

