



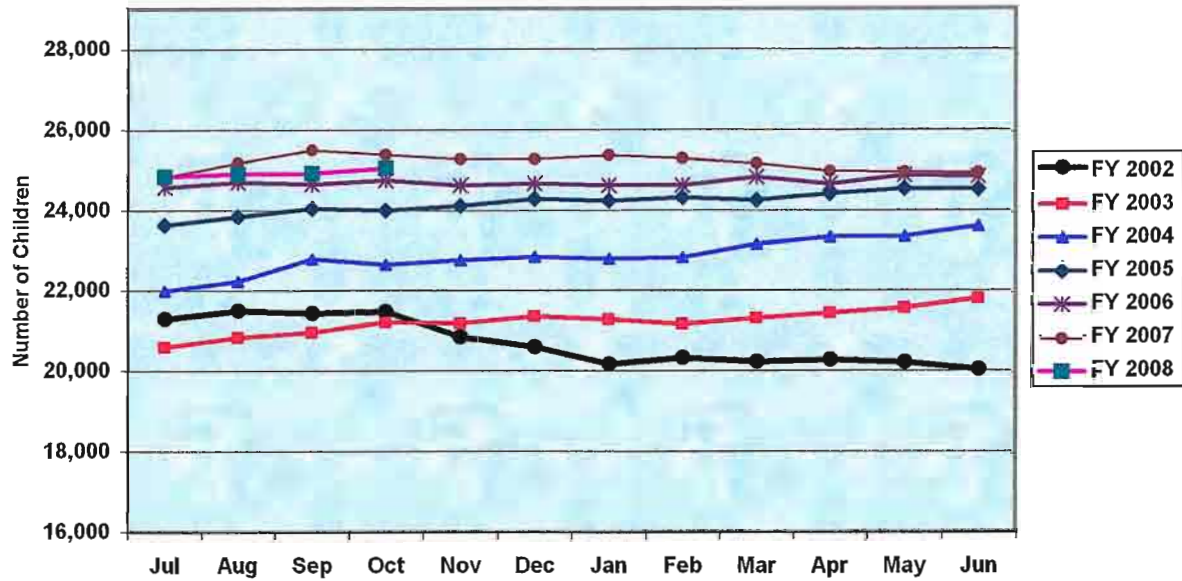
**West Virginia
Children's Health Insurance Program
1018 Kanawha Boulevard East
Suite 209
Charleston, WV 25301**

**Phone: 304-558-2732
Toll-Free: 1-877-WVA CHIP
Fax: 304-558-2741
www.wvchip.org**

Joint Committee on Government and Finance Report

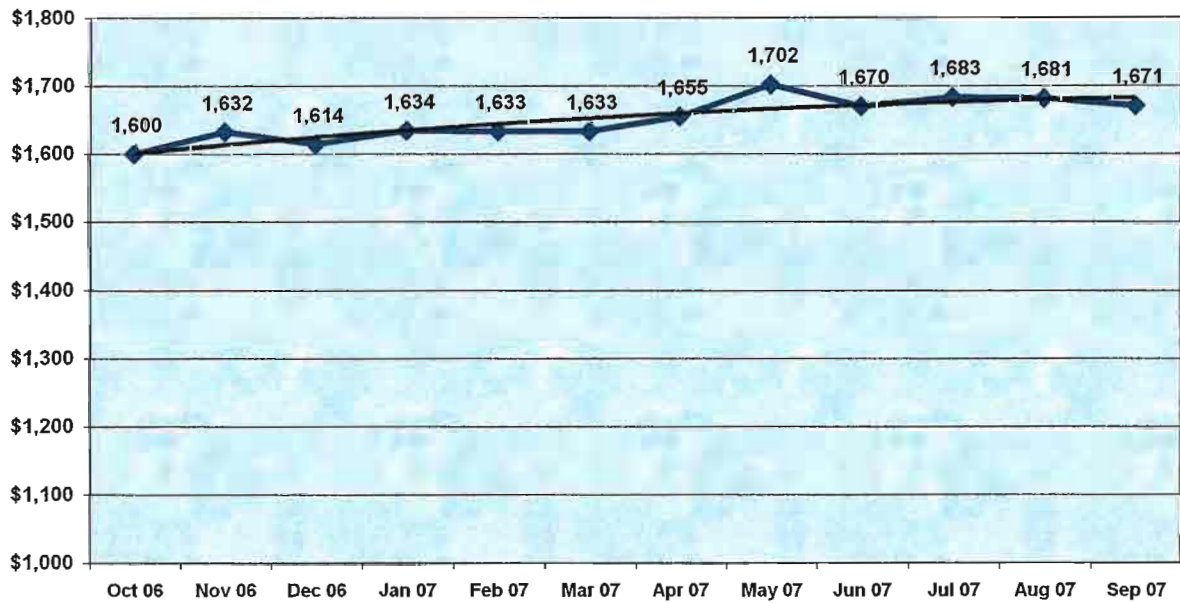
November 2007

WV CHIP Enrollment



October 31, 2007 Enrollment 25,045

Annualized Health Care Expenditures (Cost per Child)



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

	September 30, 2007	September 30, 2006	Variance	
Assets:				
Cash & Cash Equivalents	\$5,280,671	\$1,607,055	\$3,673,616	229%
Due From Federal Government	\$2,924,859	\$3,601,813	(\$676,954)	-19%
Due From Other Funds	\$687,416	\$637,154	\$50,262	8%
Accrued Interest Receivable	\$20,946	\$8,395	\$12,551	150%
Fixed Assets, at Historical Cost	<u>\$63,011</u>	<u>\$63,071</u>	<u>(\$60)</u>	<u>0%</u>
 Total Assets	 <u>\$8,976,904</u>	 <u>\$5,917,488</u>	 <u>\$3,059,416</u>	 <u>52%</u>
Liabilities:				
Due to Other Funds	\$92,275	\$79,405	\$12,870	16%
Deferred Revenue	\$981,900	\$1,276,374	(\$294,474)	-23%
Unpaid Insurance Claims Liability	<u>\$3,520,000</u>	<u>\$3,290,000</u>	<u>\$230,000</u>	<u>7%</u>
 Total Liabilities	 <u>\$4,594,175</u>	 <u>\$4,645,779</u>	 <u>(\$51,604)</u>	 <u>-1%</u>
 Fund Equity	 <u>\$4,382,728</u>	 <u>\$1,271,709</u>	 <u>\$3,111,019</u>	 <u>245%</u>
 Total Liabilities and Fund Equity	 <u>\$8,976,904</u>	 <u>\$5,917,488</u>	 <u>\$3,059,416</u>	 <u>52%</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 Three Months Ending September 30, 2007 and September 30, 2006
(Modified Accrual Basis)

	September 30, 2007	September 30, 2006	Variance	
Revenues:				
Federal Grants	8,537,543	8,428,508	109,035	1%
State Appropriations	2,193,799	2,193,340	459	0%
Premium Revenues	15,099	-	15,099	
Investment Earnings	<u>64,943</u>	<u>16,501</u>	<u>48,442</u>	294%
 Total Operating Revenues	 <u>10,811,384</u>	 <u>10,638,349</u>	 <u>173,035</u>	 <u>2%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	2,418,617	2,341,893	76,724	3%
Physicians & Surgical	1,929,324	2,119,154	(189,830)	-9%
Prescribed Drugs	1,887,300	1,803,046	84,254	5%
Dental	1,321,104	1,256,299	64,805	5%
Inpatient Hospital Services	896,652	1,171,988	(275,336)	-23%
Vision	299,756	343,998	(44,242)	-13%
Outpatient Mental Health	244,635	319,953	(75,318)	-24%
Durable & Disposable Med. Equip.	90,371	123,489	(33,118)	-27%
Therapy	89,286	93,517	(4,231)	-5%
Inpatient Mental Health	71,238	196,100	(124,862)	-64%
Medical Transportation	68,328	104,121	(35,793)	-34%
Other Services	15,948	47,338	(31,390)	-66%
Less: Collections*	<u>(226,078)</u>	<u>(208,426)</u>	<u>(17,652)</u>	8%
Total Claims	<u>9,106,481</u>	<u>9,712,470</u>	<u>(605,989)</u>	-6%
General and Admin Expenses:				
Salaries and Benefits	129,390	121,990	7,400	6%
Program Administration	552,052	477,303	74,749	16%
Eligibility	86,251	64,649	21,602	33%
Outreach & Health Promotion	4,153	6,643	(2,490)	-37%
Current	<u>35,447</u>	<u>10,962</u>	<u>24,485</u>	<u>223%</u>
Total Administrative	<u>807,293</u>	<u>681,547</u>	<u>125,746</u>	<u>18%</u>
 Total Expenditures	 <u>9,913,774</u>	 <u>10,394,017</u>	 <u>(480,243)</u>	 <u>-5%</u>
 Excess of Revenues Over (Under) Expenditures	 897,610	 244,332	 653,278	 267%
 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>4,382,728</u>	 <u>1,271,709</u>	 <u>3,111,019</u>	 <u>245%</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 Three Months Ended September 30, 2007

	<u>Budgeted for Year</u>	<u>Year to Date Budgeted Amt</u>	<u>Year to Date Actual Amt</u>	<u>Year to Date Variance*</u>		<u>Monthly Budgeted Amt</u>	<u>Sep-07</u>	<u>Aug-07</u>	<u>Jul-07</u>
Projected Cost	\$49,020,492	\$12,255,123	\$8,932,307	\$3,322,816	27%	\$4,085,041	\$2,408,572	\$3,685,635	\$2,838,101
Premiums	136,290	\$34,073	15,099	\$18,974	-56%	11,358	5,453	5,529	4,117
Medical Copays	576,800	\$144,200	0	144,200	-100%	48,067			
Drug Copays	489,250	\$122,313	0	122,313	-100%	40,771			
Subrogation & Rebates	<u>760,000</u>	<u>190,000</u>	<u>226,078</u>	<u>(36,078)</u>	<u>19%</u>	<u>63,333</u>	<u>55,366</u>	<u>72,324</u>	<u>98,388</u>
Net Benefit Cost	47,058,152	\$11,764,538	\$8,691,130	\$3,073,408	26%	3,921,513	2,347,753	3,607,782	2,735,596
Salaries & Benefits	\$519,673	\$129,918	\$129,389	\$529	0%	\$43,306	\$40,243	\$41,241	\$47,905
Program Administration	2,166,796	541,699	537,928	3,771	1%	180,566	189,848	306,071	42,009
Eligibility	340,055	85,014	87,339	(2,325)	-3%	28,338	80,693	0	6,646
Outreach	27,157	6,789	3,052	3,737	55%	2,263	1,780	611	661
Current Expense	<u>287,741</u>	<u>71,935</u>	<u>37,255</u>	<u>34,681</u>	<u>48%</u>	<u>23,978</u>	<u>18,320</u>	<u>7,534</u>	<u>11,401</u>
Total Admin Cost	\$3,341,422	\$835,356	\$794,963	\$40,392	5%	\$278,452	\$330,884	\$355,457	\$108,622
Total Program Cost	<u>\$50,399,574</u>	<u>\$12,599,894</u>	<u>\$9,486,093</u>	<u>\$3,113,800</u>	<u>25%</u>	<u>\$4,199,965</u>	<u>\$2,678,637</u>	<u>\$3,963,239</u>	<u>\$2,844,218</u>
Federal Share 80.97%	40,823,655	\$10,205,914	\$7,692,273	2,513,641	25%	3,401,971	2,172,107	3,213,790	2,306,376
State Share 19.03%	<u>9,575,919</u>	<u>\$2,393,980</u>	<u>\$1,793,820</u>	<u>600,160</u>	<u>25%</u>	<u>797,993</u>	<u>506,530</u>	<u>749,448</u>	<u>537,842</u>
Total Program Cost	<u>\$50,399,574</u>	<u>\$12,599,894</u>	<u>\$9,486,093</u>	<u>\$3,113,800</u>	<u>25%</u>	<u>\$4,199,965</u>	<u>\$2,678,637</u>	<u>\$3,963,239</u>	<u>\$2,844,218</u>

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRC Actuary 6/30/2007 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

October 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Oct-07	Total Medicaid Enrollment Oct-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Barbour	3,248	307	1,518	1,825	56.2%	92.5%	34	255
Berkeley	22,882	1,130	4,967	6,097	26.6%	93.9%	21	1,084
Boone	5,706	322	2,434	2,756	48.3%	97.9%	4	133
Braxton	3,044	210	1,514	1,724	56.6%	95.6%	13	155
Brooke	4,658	299	1,375	1,674	35.9%	98.5%	3	0**
Cabell	18,900	998	7,573	8,571	45.3%	91.6%	39	1,218
Calhoun	1,389	132	781	913	65.7%	88.0%	52	207
Clay	2,454	205	1,313	1,518	61.8%	95.1%	15	94
Doddridge	1,607	128	676	804	50.0%	96.4%	6	60
Fayette	9,692	951	4,543	5,494	56.7%	92.1%	36	706
Gilmer	1,154	96	553	649	56.3%	92.8%	32	115
Grant	2,463	158	855	1,013	41.1%	95.8%	11	82
Greenbrier	7,110	578	2,591	3,169	44.6%	94.8%	17	306
Hampshire	5,110	288	1,696	1,984	38.8%	91.3%	40	295
Hancock	6,270	412	2,065	2,477	39.5%	92.9%	31	443
Hardy	2,950	143	949	1,092	37.0%	93.6%	26	200
Harrison	14,973	936	5,598	6,534	43.6%	99.9%	1	0**
Jackson	6,277	386	2,233	2,619	41.7%	93.9%	22	340
Jefferson	11,465	432	1,899	2,331	20.3%	93.9%	23	651
Kanawha	40,647	2,111	15,746	17,857	43.9%	96.4%	7	772
Lewis	3,577	298	1,726	2,024	56.6%	88.0%	53	431
Lincoln	4,945	411	2,376	2,787	56.4%	93.3%	27	327
Logan	7,610	545	3,743	4,288	56.3%	92.1%	37	654
Marion	11,245	792	4,019	4,811	42.8%	95.9%	10	516
Marshall	7,176	423	2,601	3,024	42.1%	97.5%	5	217
Mason	5,461	347	2,238	2,585	47.3%	95.7%	12	249
McDowell	5,170	422	3,242	3,664	70.9%	93.8%	25	373
Mercer	12,687	1,107	6,206	7,313	57.6%	91.0%	41	1,268
Mineral	5,973	309	1,871	2,180	36.5%	90.7%	43	251
Mingo	6,204	433	3,129	3,562	57.4%	88.5%	51	566
Monongalia	14,346	711	3,753	4,464	31.1%	92.6%	33	1,144
Monroe	2,728	252	875	1,127	41.3%	93.1%	29	196
Morgan	3,365	226	934	1,160	34.5%	89.2%	49	285
Nicholas	5,478	462	2,400	2,862	52.2%	94.4%	19	324
Ohio	9,068	483	2,924	3,407	37.6%	95.6%	14	480
Pendleton	1,632	119	385	504	30.9%	99.0%	2	19
Pleasants	1,593	108	455	563	35.3%	93.9%	24	88
Pocahontas	1,717	151	627	778	45.3%	87.7%	54	224
Preston	6,354	542	2,182	2,724	42.9%	90.2%	47	236
Putnam	12,522	623	3,004	3,627	29.0%	93.2%	28	486
Raleigh	15,992	1,302	6,398	7,700	48.1%	91.7%	38	1,395
Randolph	5,971	498	2,300	2,798	46.9%	89.7%	48	653
Ritchie	2,234	159	785	944	42.2%	96.2%	9	81
Roane	3,266	282	1,570	1,852	56.7%	90.5%	44	336
Summers	2,322	238	1,094	1,332	57.4%	88.9%	50	315
Taylor	3,307	228	1,366	1,594	48.2%	90.9%	42	356
Tucker	1,354	165	424	589	43.5%	93.1%	30	103
Tyler	1,887	107	845	952	50.5%	94.9%	16	93

WV CHIP Enrollment Report

October 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Oct-07	Total Medicaid Enrollment Oct-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Upshur	4,956	401	2,112	2,513	50.7%	90.4%	46	547
Wayne	9,176	567	3,966	4,533	49.4%	87.7%	55	1,034
Webster	2,020	199	1,034	1,233	61.1%	94.7%	18	103
Wetzel	3,732	225	1,562	1,787	47.9%	92.5%	35	334
Wirt	1,268	132	522	654	51.6%	96.3%	8	46
Wood	19,063	1,115	7,379	8,494	44.6%	90.5%	45	1,624
Wyoming	5,092	441	2,662	3,103	60.9%	94.0%	20	231
Totals	382,490	25,045	143,588	168,633	44.1%	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.*

