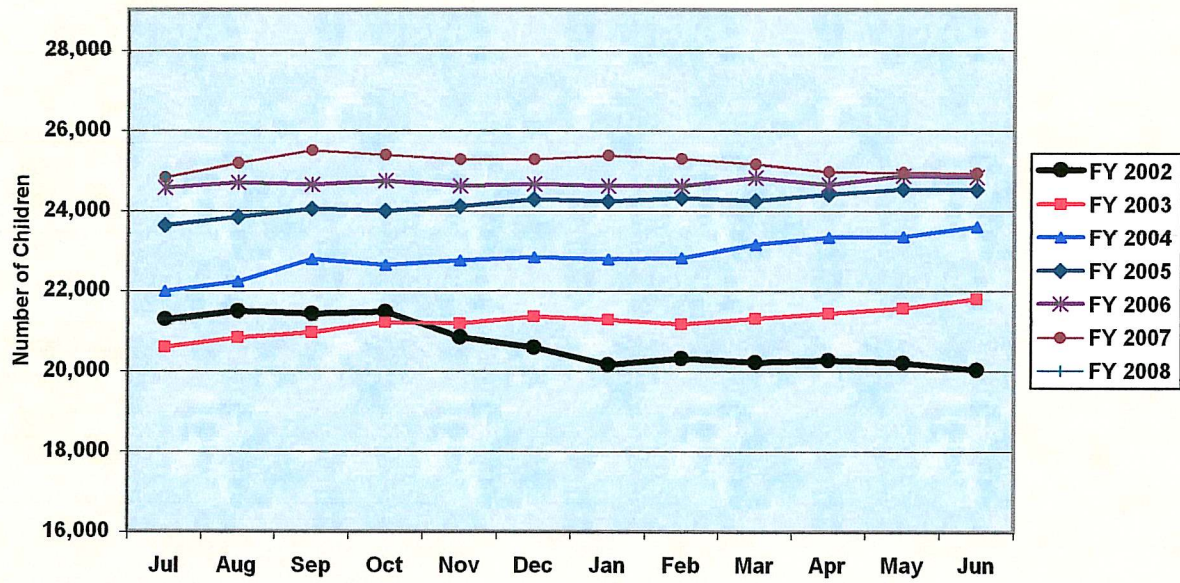


**West Virginia
Children's Health Insurance Program
1018 Kanawha Boulevard East
Suite 209
Charleston, WV 25301
Phone: 304-558-2732
Toll-Free: 1-877-WVA CHIP
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Joint Committee on Government and Finance Report

August 2007

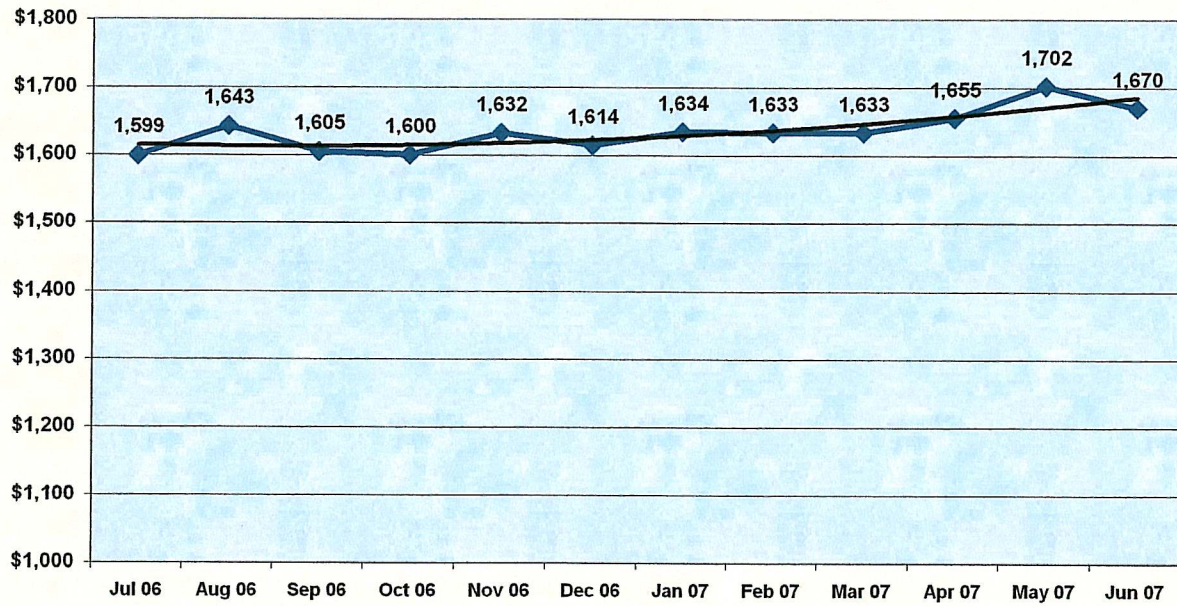
WV CHIP Enrollment



July 31, 2007 Enrollment 24,833

Annualized Health Care Expenditures

(Cost per Child)



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

	June 30, 2007	June 30, 2006	Variance	
Assets:				
Cash & Cash Equivalents	\$4,977,366	\$876,406	\$4,100,960	468%
Due From Federal Government	\$3,392,599	\$3,082,902	\$309,697	10%
Due From Other Funds	\$797,347	\$535,419	\$261,928	49%
Accrued Interest Receivable	\$20,640	\$3,640	\$17,000	467%
Fixed Assets, at Historical Cost	<u>\$64,933</u>	<u>\$75,128</u>	<u>(\$10,195)</u>	-14%
Total Assets	<u>\$9,252,885</u>	<u>\$4,573,495</u>	<u>\$4,679,390</u>	<u>102%</u>
Liabilities:				
Due to Other Funds	\$79,946	\$77,919	\$2,027	3%
Deferred Revenue	\$3,866,996	\$714,710	\$3,152,286	441%
Unpaid Insurance Claims Liability	<u>\$4,110,000</u>	<u>\$2,753,490</u>	<u>\$1,356,510</u>	49%
Total Liabilities	<u>\$8,056,942</u>	<u>\$3,546,119</u>	<u>\$4,510,823</u>	<u>127%</u>
Fund Equity	<u>\$1,195,943</u>	<u>\$1,027,377</u>	<u>\$168,566</u>	<u>16%</u>
Total Liabilities and Fund Equity	<u>\$9,252,885</u>	<u>\$4,573,496</u>	<u>\$4,679,389</u>	<u>102%</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 Ended June 30, 2007 and June 30, 2006
(Modified Accrual Basis)

	June 30, 2007	June 30, 2006	Variance	
Revenues:				
Federal Grants	36,393,823	31,878,421	4,515,402	14%
State Appropriations	8,677,528	9,070,795	(393,267)	-4%
Premium Revenues	11,433	0	11,433	
Investment Earnings	<u>168,566</u>	<u>53,036</u>	<u>115,530</u>	218%
Total Operating Revenues	<u>45,251,349</u>	<u>41,002,252</u>	<u>4,249,097</u>	<u>10%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	10,446,632	9,986,991	459,641	5%
Physicians & Surgical	9,403,916	8,722,688	681,228	8%
Prescribed Drugs	8,521,422	7,849,298	672,124	9%
Dental	4,987,934	4,787,135	200,799	4%
Inpatient Hospital Services	4,491,611	2,757,505	1,734,106	63%
Outpatient Mental Health	1,545,992	1,572,472	(26,480)	-2%
Vision	1,250,098	1,229,655	20,443	2%
Inpatient Mental Health	883,943	659,722	224,221	34%
Durable & Disposable Med. Equip.	484,416	352,985	131,431	37%
Medical Transportation	359,938	225,684	134,254	59%
Therapy	348,681	307,361	41,320	13%
Other Services	131,155	102,292	28,863	28%
Less: Collections*	<u>(747,894)</u>	<u>(441,856)</u>	<u>(306,038)</u>	69%
Total Claims	<u>42,107,844</u>	<u>38,111,932</u>	<u>3,995,912</u>	<u>10%</u>
General and Admin Expenses:				
Salaries and Benefits	462,360	455,119	7,241	2%
Program Administration	1,925,168	1,883,219	41,949	2%
Eligibility	304,118	296,682	7,436	3%
Outreach & Health Promotion	174,161	94,183	79,978	85%
Current	<u>109,132</u>	<u>108,081</u>	<u>1,051</u>	<u>1%</u>
Total Administrative	<u>2,974,939</u>	<u>2,837,284</u>	<u>137,655</u>	<u>5%</u>
Total Expenditures	<u>45,082,783</u>	<u>40,949,216</u>	<u>4,133,568</u>	<u>10%</u>
Excess of Revenues				
Over (Under) Expenditures	168,566	53,036	115,530	218%
Fund Equity, Beginning	<u>1,027,377</u>	<u>974,341</u>	<u>53,036</u>	<u>5%</u>
Fund Equity, Ending	<u>1,195,943</u>	<u>1,027,377</u>	<u>168,566</u>	<u>16%</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 Twelve Months Ended June 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>Jun-07</u>	<u>May-07</u>	<u>Apr-07</u>
Projected Cost	\$44,518,706	\$44,518,706	\$41,601,386	\$2,917,320	7%	\$3,709,892	\$3,433,890	\$4,453,373	\$3,515,383
Premiums	0	\$0	11,433	\$0	n/a	0	\$3,977	\$2,949	\$2,184
Medical Copays	560,000	\$560,000	0	560,000	-100%	46,667	0	0	0
Drug Copays	475,000	\$475,000	0	475,000	-100%	39,583	0	0	0
Subrogation & Rebates	<u>300,000</u>	<u>\$300,000</u>	<u>753,385</u>	<u>(453,385)</u>	151%	<u>25,000</u>	<u>60,891</u>	<u>120,967</u>	<u>42,641</u>
Net Benefit Cost	43,183,706	\$43,183,706	\$40,836,568	\$2,347,138	5%	3,598,642	3,369,022	4,329,457	3,470,558
Salaries & Benefits	\$600,000	\$600,000	\$462,361	\$137,639	23%	\$50,000	\$39,293	\$39,908	\$39,339
Program Administration	1,951,762	\$1,951,762	1,927,831	23,931	1%	162,647	166,666	257,212	177,960
Eligibility	324,000	\$324,000	302,552	21,448	7%	27,000	76,485	3,160	5,160
Outreach	100,000	\$100,000	24,162	75,838	76%	8,333	4,437	4,565	1,381
Current Expense	<u>169,480</u>	<u>\$169,480</u>	<u>256,007</u>	<u>(86,527)</u>	-51%	<u>14,123</u>	<u>159,681</u>	<u>11,475</u>	<u>11,511</u>
Total Admin Cost	\$3,145,242	\$3,145,242	\$2,972,913	\$172,329	5%	\$262,104	\$446,562	\$316,320	\$235,351
Total Program Cost	<u>\$46,328,948</u>	<u>\$46,328,948</u>	<u>\$43,809,481</u>	<u>\$2,519,467</u>	5%	<u>\$3,860,746</u>	<u>\$3,815,584</u>	<u>\$4,645,777</u>	<u>\$3,705,909</u>
Federal Share 80.97%	37,526,448	\$37,526,448	\$35,484,556	2,041,891	5%	3,127,204	3,089,478	3,761,686	3,000,674
State Share 19.03%	<u>8,802,500</u>	<u>\$8,802,500</u>	<u>\$8,324,925</u>	<u>477,575</u>	5%	<u>733,542</u>	<u>726,106</u>	<u>884,091</u>	<u>705,234</u>
Total Program Cost **	<u>\$46,328,948</u>	<u>\$46,328,948</u>	<u>\$43,809,481</u>	<u>\$2,519,467</u>	5%	<u>\$3,860,746</u>	<u>\$3,815,584</u>	<u>\$4,645,777</u>	<u>\$3,705,909</u>

* 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

July 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jul-07	Total Medicaid Enrollment Jul-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Barbour	3,248	314	1,583	1,897	58.4%	92.5%	34	255
Berkeley	22,882	1,166	5,639	6,805	29.7%	93.9%	21	1,084
Boone	5,706	324	2,565	2,889	50.6%	97.9%	4	133
Braxton	3,044	203	1,597	1,800	59.1%	95.6%	13	155
Brooke	4,658	301	1,453	1,754	37.7%	98.5%	3	0**
Cabell	18,900	965	8,035	9,000	47.6%	91.6%	39	1,218
Calhoun	1,389	137	856	993	71.5%	88.0%	52	207
Clay	2,454	194	1,375	1,569	63.9%	95.1%	15	94
Doddridge	1,607	127	741	868	54.0%	96.4%	6	60
Fayette	9,692	985	4,793	5,778	59.6%	92.1%	36	706
Gilmer	1,154	104	591	695	60.2%	92.8%	32	115
Grant	2,463	179	904	1,083	44.0%	95.8%	11	82
Greenbrier	7,110	582	2,832	3,414	48.0%	94.8%	17	306
Hampshire	5,110	286	1,825	2,111	41.3%	91.3%	40	295
Hancock	6,270	400	2,214	2,614	41.7%	92.9%	31	443
Hardy	2,950	136	1,034	1,170	39.7%	93.6%	26	200
Harrison	14,973	975	5,905	6,880	45.9%	99.9%	1	0**
Jackson	6,277	375	2,340	2,715	43.3%	93.9%	22	340
Jefferson	11,465	430	2,150	2,580	22.5%	93.9%	23	651
Kanawha	40,647	2,072	16,719	18,791	46.2%	96.4%	7	772
Lewis	3,577	305	1,772	2,077	58.1%	88.0%	53	431
Lincoln	4,945	407	2,550	2,957	59.8%	93.3%	27	327
Logan	7,610	523	3,945	4,468	58.7%	92.1%	37	654
Marion	11,245	788	4,338	5,126	45.6%	95.9%	10	516
Marshall	7,176	409	2,717	3,126	43.6%	97.5%	5	217
Mason	5,461	320	2,510	2,830	51.8%	95.7%	12	249
McDowell	5,170	422	3,456	3,878	75.0%	93.8%	25	373
Mercer	12,687	1,085	6,562	7,647	60.3%	91.0%	41	1,268
Mineral	5,973	292	2,035	2,327	39.0%	90.7%	43	251
Mingo	6,204	430	3,296	3,726	60.1%	88.5%	51	566
Monongalia	14,346	667	4,076	4,743	33.1%	92.6%	33	1,144
Monroe	2,728	255	933	1,188	43.5%	93.1%	29	196
Morgan	3,365	219	988	1,207	35.9%	89.2%	49	285
Nicholas	5,478	466	2,483	2,949	53.8%	94.4%	19	324
Ohio	9,068	467	3,114	3,581	39.5%	95.6%	14	480
Pendleton	1,632	125	423	548	33.6%	99.0%	2	19
Pleasants	1,593	99	478	577	36.2%	93.9%	24	88
Pocahontas	1,717	147	657	804	46.8%	87.7%	54	224
Preston	6,354	563	2,375	2,938	46.2%	90.2%	47	236
Putnam	12,522	607	3,221	3,828	30.6%	93.2%	28	486
Raleigh	15,992	1,255	6,820	8,075	50.5%	91.7%	38	1,395
Randolph	5,971	482	2,451	2,933	49.1%	89.7%	48	653
Ritchie	2,234	152	800	952	42.6%	96.2%	9	81
Roane	3,266	312	1,680	1,992	61.0%	90.5%	44	336
Summers	2,322	223	1,154	1,377	59.3%	88.9%	50	315
Taylor	3,307	215	1,470	1,685	51.0%	90.9%	42	356
Tucker	1,354	181	474	655	48.4%	93.1%	30	103
Tyler	1,887	105	887	992	52.6%	94.9%	16	93

WV CHIP Enrollment Report

July 2007

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jul-07	Total Medicaid Enrollment Jul-07	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	Total % Insured 3/2002*	# Children Insured Ranking*	Est. # Uninsured Eligible*
Upshur	4,956	406	2,227	2,633	53.1%	90.4%	46	547
Wayne	9,176	570	4,168	4,738	51.6%	87.7%	55	1,034
Webster	2,020	195	1,094	1,289	63.8%	94.7%	18	103
Wetzel	3,732	227	1,645	1,872	50.2%	92.5%	35	334
Wirt	1,268	132	566	698	55.1%	96.3%	8	46
Wood	19,063	1,094	7,726	8,820	46.3%	90.5%	45	1,624
Wyoming	5,092	433	2,811	3,244	63.7%	94.0%	20	231
Totals	382,490	24,833	153,053	177,886	46.5%	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.*

