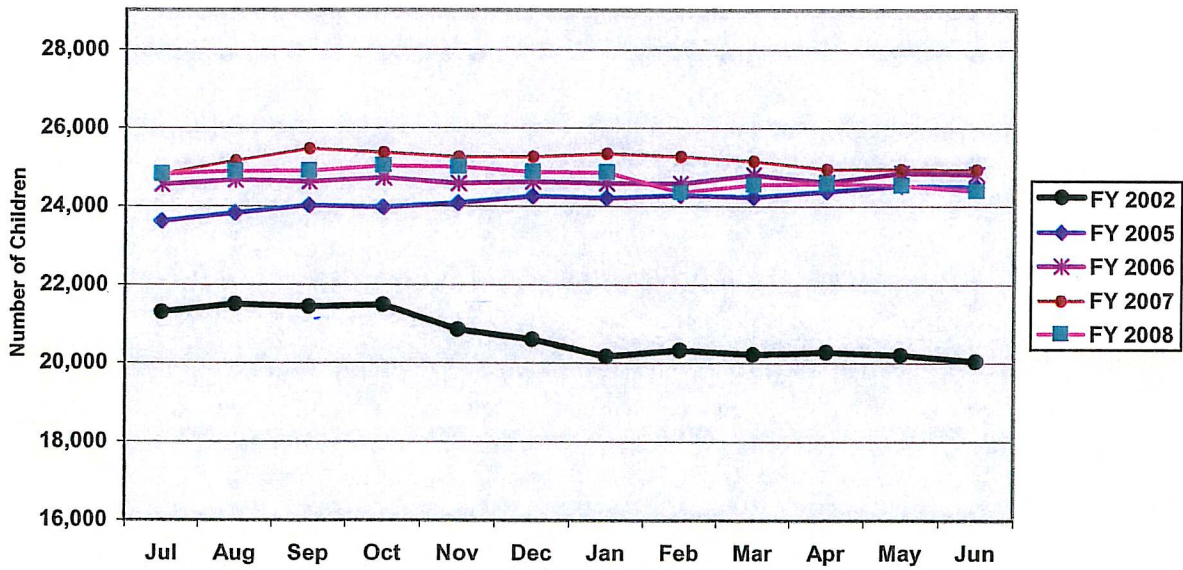


**West Virginia
Children's Health Insurance Program
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Joint Committee on Government and Finance Report

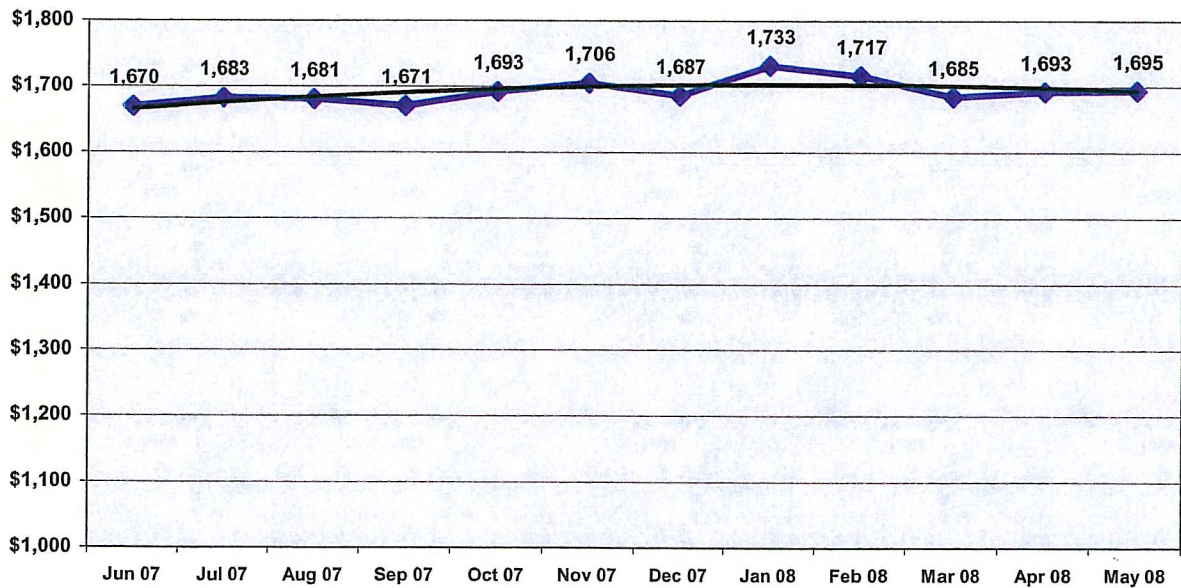
July 2008

WV CHIP Enrollment



June 30, 2008 Enrollment 24,418

Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program
Comparative Balance Sheet
May 31 2008 and 2007
(Accrual Basis)**

	May 31, 2008	May 31, 2007	Variance	
Assets:				
Cash & Cash Equivalents	\$8,154,956	\$5,268,372	\$2,886,584	55%
Due From Federal Government	\$3,234,893	\$3,216,038	\$18,855	1%
Due From Other Funds	\$711,061	\$755,850	(\$44,789)	-6%
Accrued Interest Receivable	\$18,977	\$23,182	(\$4,205)	-18%
Fixed Assets, at Historical Cost	<u>\$61,569</u>	<u>\$64,933</u>	<u>(\$3,364)</u>	<u>-5%</u>
 Total Assets	 <u>\$12,181,456</u>	 <u>\$9,328,375</u>	 <u>\$2,853,081</u>	 <u>31%</u>
Liabilities:				
Due to Other Funds	\$215,954	\$151,888	\$64,066	42%
Deferred Revenue	\$903,576	\$1,151,366	(\$247,790)	-22%
Unpaid Insurance Claims Liability	<u>\$3,730,000</u>	<u>\$3,820,000</u>	<u>(\$90,000)</u>	<u>-2%</u>
 Total Liabilities	 <u>\$4,849,530</u>	 <u>\$5,123,254</u>	 <u>(\$273,724)</u>	 <u>-5%</u>
 Fund Equity	 <u>\$7,331,926</u>	 <u>\$4,205,121</u>	 <u>\$3,126,805</u>	 <u>74%</u>
 Total Liabilities and Fund Equity	 <u>\$12,181,456</u>	 <u>\$9,328,375</u>	 <u>\$2,853,081</u>	 <u>31%</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 Eleven Months Ending May 31, 2008 and May 31, 2007
(Modified Accrual Basis)

	May 31, 2008	May 31, 2007	Variance	
Revenues:				
Federal Grants	33,525,643	33,242,489	283,154	1%
State Appropriations	10,968,995	10,966,703	2,292	0%
Premium Revenues	79,851	7,456	72,395	971%
Investment Earnings	<u>222,994</u>	<u>147,926</u>	<u>75,068</u>	51%
 Total Operating Revenues	 <u>44,797,483</u>	 <u>44,364,574</u>	 <u>432,909</u>	 <u>1%</u>
Operating Expenditures:				
Claims:				
Outpatient Services	10,296,151	9,564,929	731,222	8%
Physicians & Surgical	8,824,757	8,609,109	215,648	3%
Prescribed Drugs	7,615,090	7,924,218	(309,128)	-4%
Dental	4,524,085	4,674,791	(150,706)	-3%
Inpatient Hospital Services	3,456,762	3,888,174	(431,412)	-11%
Outpatient Mental Health	1,168,824	1,421,729	(252,905)	-18%
Vision	1,142,872	1,155,513	(12,641)	-1%
Inpatient Mental Health	541,140	822,171	(281,031)	-34%
Durable & Disposable Med. Equip.	479,345	429,981	49,364	11%
Therapy	350,985	321,927	29,058	9%
Medical Transportation	228,280	336,161	(107,881)	-32%
Other Services	88,520	124,810	(36,290)	-29%
Less: Collections*	<u>(565,759)</u>	<u>(687,002)</u>	<u>121,243</u>	<u>-18%</u>
Total Claims	<u>38,151,052</u>	<u>38,586,511</u>	<u>(435,459)</u>	<u>-1%</u>
General and Admin Expenses:				
Salaries and Benefits	433,789	423,067	10,722	3%
Program Administration	1,886,409	1,782,392	104,017	6%
Eligibility	279,266	275,620	3,646	1%
Outreach & Health Promotion	80,391	24,148	56,243	233%
Current	<u>119,768</u>	<u>95,092</u>	<u>24,676</u>	<u>26%</u>
Total Administrative	<u>2,799,623</u>	<u>2,600,319</u>	<u>199,304</u>	<u>8%</u>
 Total Expenditures	 <u>40,950,675</u>	 <u>41,186,830</u>	 <u>(236,155)</u>	 <u>-1%</u>
 Excess of Revenues Over (Under) Expenditures	 3,846,808	 3,177,744	 669,064	 21%
 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>7,331,926</u>	 <u>4,205,121</u>	 <u>3,126,805</u>	 <u>74%</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 Eleven Months Ended May 31, 2008**

	Budgeted for Year	Year to Date		Year to Date Actual Amt	Year to Date Variance*	Monthly Budgeted Amt	Monthly		
		Budgeted Amt	Budgeted Amt				Apr-08	May-08	Mar-08
Projected Cost	\$49,020,492	\$44,935,451	\$38,166,795	\$6,768,656	15%	\$4,085,041	\$4,415,470	\$3,492,568	\$4,014,129
Premiums	136,290	124,933	79,851	\$45,082	-36%	11,358	\$9,012	\$7,997	9,687
Subrogation & Rebates	<u>760,000</u>	<u>696,667</u>	<u>565,759</u>	<u>130,908</u>	-19%	<u>63,333</u>	<u>22,968</u>	<u>38,413</u>	<u>38,893</u>
Net Benefit Cost	47,058,152	\$43,136,639	\$37,550,379	\$5,586,260	13%	3,921,513	4,383,490	3,446,158	3,965,549
Salaries & Benefits	\$519,673	\$476,367	\$433,788	\$42,578	9%	\$43,306	\$36,473	\$36,199	\$35,889
Program Administration	2,166,796	1,986,230	1,913,500	72,729	4%	180,566	266,297	177,979	178,793
Eligibility	340,055	311,717	202,871	108,846	35%	28,338	1,235	1,430	29,376
Outreach	27,157	24,894	60,940	(36,046)	-145%	2,263	3,328	3,846	13,785
Current Expense	<u>287,741</u>	<u>263,763</u>	<u>122,517</u>	<u>141,246</u>	54%	<u>23,978</u>	<u>18,132</u>	<u>10,167</u>	<u>9,437</u>
Total Admin Cost	\$3,341,422	\$3,062,970	\$2,733,616	\$329,354	11%	\$278,452	\$325,465	\$229,621	\$267,280
Total Program Cost	<u>\$50,399,574</u>	<u>\$46,199,610</u>	<u>\$40,283,995</u>	<u>\$5,915,614</u>	13%	<u>\$4,199,965</u>	<u>\$4,708,955</u>	<u>\$3,675,779</u>	<u>\$4,232,829</u>
Federal Share 81.98%	40,823,655	\$37,421,684	\$32,929,010	4,492,674	12%	3,401,971	3,860,401	3,013,403	3,470,073
State Share 18.02%	<u>9,575,919</u>	<u>\$8,777,926</u>	<u>\$7,354,985</u>	<u>1,422,940</u>	16%	<u>797,993</u>	<u>848,554</u>	<u>662,375</u>	<u>762,756</u>
Total Program Cost *	<u>\$50,399,574</u>	<u>\$46,199,610</u>	<u>\$40,283,995</u>	<u>\$5,915,614</u>	13%	<u>\$4,199,965</u>	<u>\$4,708,955</u>	<u>\$3,675,779</u>	<u>\$4,232,829</u>

* Positive percentages indicate favorable variances

** Budgeted Year Based on CCRG Actuary 6/30/2007 Report.

WV CHIP Enrollment Report

ATTACHMENT 1

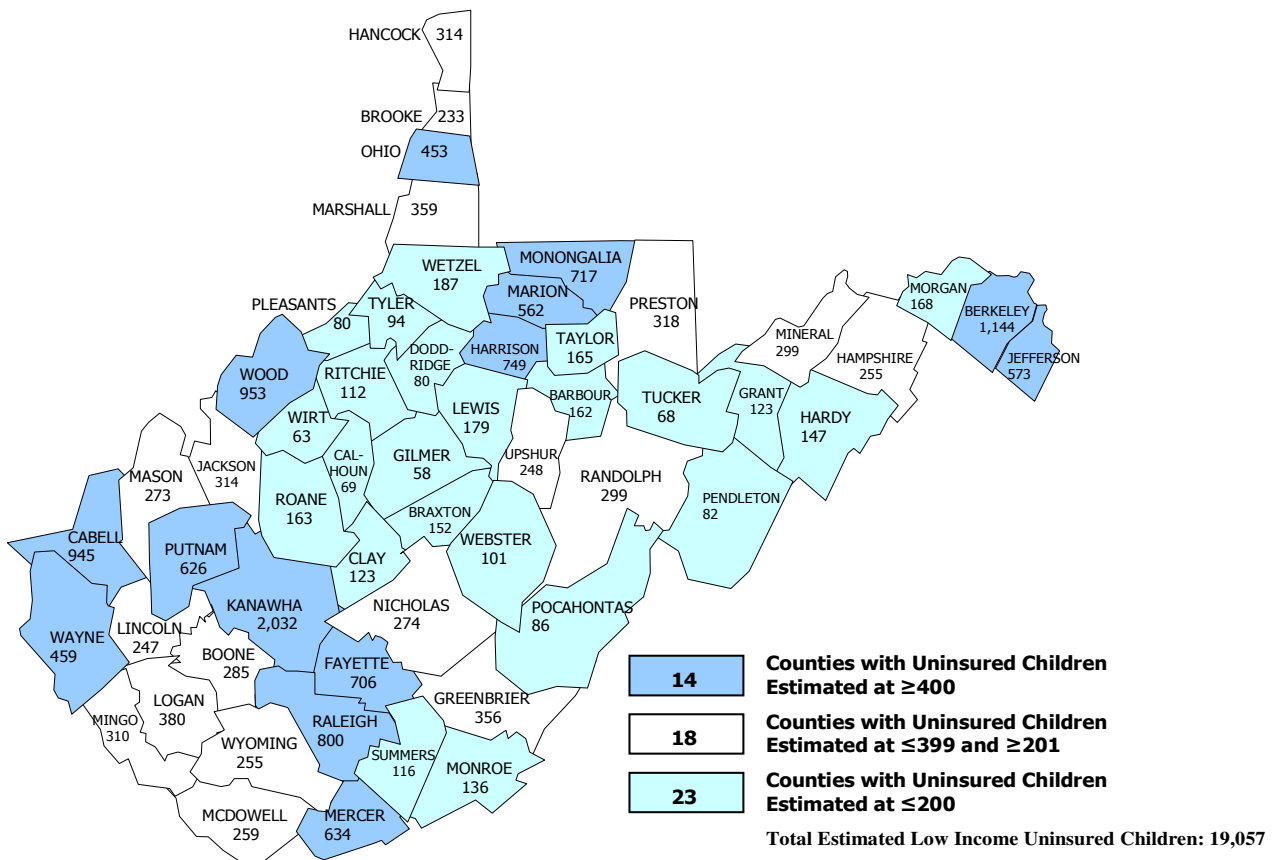
June 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-08	Total Medicaid Enrollment Jun-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Kanawha	40,647	2,078	16,014	18,092	44.5%	2,032	1
Berkeley	22,882	1,209	5,719	6,928	30.3%	1,144	2
Wood	19,063	1,155	7,485	8,640	45.3%	953	3
Cabell	18,900	958	7,726	8,684	45.9%	945	4
Raleigh	15,992	1,289	6,790	8,079	50.5%	800	5
Harrison	14,973	916	5,662	6,578	43.9%	749	6
Monongalia	14,346	723	3,962	4,685	32.7%	717	7
Mercer	12,687	1,060	6,302	7,362	58.0%	634	8
Putnam	12,522	619	3,054	3,673	29.3%	626	9
Jefferson	11,465	398	2,119	2,517	22.0%	573	10
Marion	11,245	792	4,078	4,870	43.3%	562	11
Fayette	9,692	871	4,520	5,391	55.6%	485	12
Wayne	9,176	580	3,916	4,496	49.0%	459	13
Ohio	9,068	526	2,872	3,398	37.5%	453	14
Logan	7,610	537	3,790	4,327	56.9%	380	15
Marshall	7,176	377	2,669	3,046	42.4%	359	16
Greenbrier	7,110	580	2,622	3,202	45.0%	356	17
Preston	6,354	514	2,232	2,746	43.2%	318	18
Jackson	6,277	366	2,388	2,754	43.9%	314	19
Hancock	6,270	378	2,156	2,534	40.4%	314	20
Mingo	6,204	384	3,122	3,506	56.5%	310	21
Mineral	5,973	264	1,936	2,200	36.8%	299	22
Randolph	5,971	461	2,390	2,851	47.7%	299	23
Boone	5,706	315	2,510	2,825	49.5%	285	24
Nicholas	5,478	435	2,445	2,880	52.6%	274	25
Mason	5,461	339	2,452	2,791	51.1%	273	26
McDowell	5,170	389	3,238	3,627	70.2%	259	27
Hampshire	5,110	259	1,788	2,047	40.1%	255	28
Wyoming	5,092	456	2,609	3,065	60.2%	255	29
Upshur	4,956	401	2,198	2,599	52.4%	248	30
Lincoln	4,945	407	2,463	2,870	58.0%	247	31
Brooke	4,658	276	1,423	1,699	36.5%	233	32
Wetzel	3,732	212	1,599	1,811	48.5%	187	33
Lewis	3,577	288	1,775	2,063	57.7%	179	34
Morgan	3,365	227	987	1,214	36.1%	168	35
Taylor	3,307	234	1,306	1,540	46.6%	165	36
Roane	3,266	268	1,606	1,874	57.4%	163	37
Barbour	3,248	317	1,474	1,791	55.1%	162	38
Braxton	3,044	228	1,528	1,756	57.7%	152	39
Hardy	2,950	155	1,004	1,159	39.3%	147	40
Monroe	2,728	242	899	1,141	41.8%	136	41
Grant	2,463	135	943	1,078	43.8%	123	42
Clay	2,454	177	1,380	1,557	63.4%	123	43
Summers	2,322	210	1,132	1,342	57.8%	116	44
Ritchie	2,234	155	828	983	44.0%	112	45
Webster	2,020	187	1,111	1,298	64.3%	101	46
Tyler	1,887	105	800	905	48.0%	94	47
Pocahontas	1,717	156	631	787	45.8%	86	48

WV CHIP Enrollment Report

June 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Jun-08	Total Medicaid Enrollment Jun-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Pendleton	1,632	96	413	509	31.2%	82	49
Doddridge	1,607	120	721	841	52.3%	80	50
Pleasants	1,593	87	492	579	36.3%	80	51
Calhoun	1,389	131	769	900	64.8%	69	52
Tucker	1,354	170	462	632	46.7%	68	53
Wirt	1,268	118	537	655	51.7%	63	54
Gilmer	1,154	88	545	633	54.9%	58	55
Totals	382,490	24,418	147,592	172,010	45.0%	19,125	



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.