

**Dirigo Health Agency**

**Income Statement**

**\*Unaudited Statement - Without accompanying discussion this document is incomplete**

for  
June, 2013  
State Fiscal Year 2013

		Period	Year to Date
Revenue:			
Employer & Individual's Contributions	2581	2,771,951	34,570,074
Membership Fees	2586	44,278	562,220
Less: Subsidy Discounts	2582	(206,988)	(2,617,681)
Grants	2583	-	-
Access Surcharge Payment	2585	2,468,644	32,938,700
** HRSA Voucher Funding	2202	127,622	1,488,020
Pre-Existing Condition Funding	2203	470,709	2,020,699
Misc Income	2686	156	1,228
Late Fees	2090	-	-
NSF Fees	8210	84	73
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Total Revenue:		5,676,457	68,963,333
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Cost of Services			
Employer/Individual Cost of Coverage	6581	2,020,364	33,222,377
Agency Cost of Coverage	6584	912,323	20,523,543
Allocation of Healthy ME Funding PL 2007 629	6584	(96,804)	(1,161,648)
Dirigo Membership Fee	67MO	-	(0)
HRSA Voucher Cost of Coverage	6586	117,676	1,215,822
Pre-Existing Condition Coverage	6582	470,709	2,020,699
Parent Expansion program	2981	-	12,171,271
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Total Cost of Services:		3,424,269	67,992,064
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Gross Profit (Loss):		2,252,188	971,269
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Total Operating Expenses:			
General Operating		85,032	1,204,172
Quality Initiatives		56,695	671,033
SHAP Grant/HRSA		11,590	273,750
Pre-Existing Condition Plan		-	-
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Total Operating Expenses:		153,317	2,148,956
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**Net Gain (Loss):		2,098,871	(1,177,686)
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**Notes:**

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\*\*HRSA Voucher Funding - there may be a slight variance between what has been reported as HRSA Voucher Funding compared to what has been recorded as an expenditure this is due to timing of Federal Funding draw down requests.

In accordance with Accrual based accounting procedures DHA recognizes Revenue in the period that the services are rendered and payments are anticipated to be collected. In addition, Employer/Individual Cost of Coverage expenditure is recognized during the period which payment is rendered for invoiced services. DHA does encounter instances where Employer/Individuals do submit payments prior to the month when services are to be rendered. These "pre-payments" have been reviewed and addressed during the year-end close process with a Deferred Revenue entry.