

Dirigo Health Agency

Income Statement - Preliminary

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

for

August, 2009

State Fiscal Year 2010

Period

Year to Date

| | | Program | Maine Quality Forum | Grants | Dirigo Health Agency | Program | Maine Quality Forum | Grants | Dirigo Health Agency |
|---------------------------------------|------|-------------|---------------------|--------|----------------------|-------------|---------------------|--------|----------------------|
| Revenue: | | | | | | | | | |
| Employer & Individual's Contributions | 2581 | 2,137,194 | - | - | 2,137,194 | 4,319,444 | - | - | 4,319,444 |
| Membership Fees | | 52,457 | - | - | 52,457 | 112,942 | - | - | 112,942 |
| Less: Subsidy Discounts | 2582 | (207,862) | - | - | (207,862) | (366,210) | - | - | (366,210) |
| Grants | 2583 | - | - | - | - | - | - | - | - |
| ** Savings Offset Payment | 2584 | 3,931,078 | - | - | 3,931,078 | (3,424,908) | - | - | (3,424,908) |
| Misc Income | 2686 | - | - | - | - | - | - | - | - |
| Contribution from General Fund | 2716 | 25,000,000 | - | - | 25,000,000 | 25,000,000 | - | - | 25,000,000 |
| Adj of All Other Balance Forward | 2953 | - | - | - | - | - | - | - | - |
| Adj of Pers Serv Balance Forward | 2955 | - | - | - | - | - | - | - | - |
| Jury Duty Reimbursement | 2611 | - | - | - | - | - | - | - | - |
| NSF Fees | 8210 | 20 | - | - | 20 | (20) | - | - | (20) |
| | | 30,912,887 | - | - | 30,912,887 | 25,641,248 | - | - | 25,641,248 |
| Total Revenue: | | 30,912,887 | - | - | 30,912,887 | 25,641,248 | - | - | 25,641,248 |
| Cost of Services | | | 1,427,597 | | | | | | |
| Employer/Individual Cost of Coverage | 6581 | 791,611 | - | - | 791,611 | 4,393,960 | - | - | 4,393,960 |
| Agency Cost of Coverage | 6584 | 1,219,736 | - | - | 1,219,736 | 5,673,461 | - | - | 5,673,461 |
| Allocation of Healthy ME Funding | 6584 | (1,250,000) | - | - | (1,250,000) | (1,250,000) | - | - | (1,250,000) |
| Parent Expansion program | 2981 | 47,346 | - | - | 47,346 | 124,946 | - | - | 124,946 |
| Medicaid (expansion) | 6585 | - | - | - | - | - | - | - | - |
| Healthy ME Incentives | 6583 | - | - | - | - | - | - | - | - |
| | | 808,693 | - | - | 808,693 | 8,942,368 | - | - | 8,942,368 |
| ***Total Cost of Services: | | 808,693 | - | - | 808,693 | 8,942,368 | - | - | 8,942,368 |
| Gross Profit (Loss): | | 30,104,194 | - | - | 30,104,194 | 16,698,881 | - | - | 16,698,881 |
| Total Operating Expenses: | | (142,583) | (46,485) | - | (189,067) | (221,729) | (48,439) | - | (270,167) |
| Net Gain (Loss): | | 29,961,612 | (46,485) | - | 29,915,127 | 16,477,152 | (48,439) | - | 16,428,713 |

Notes:

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****It is projected that there is an additional \$18,863,574 of SOP Year 3 Revenue that will be collected over the first three quarters of State Fiscal Year 2010.**

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 Month-end close process with a Deferred Revenue entry.