

## Dirigo Health Agency

### Income Statement - Preliminary

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

for  
**September, 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	2,100,408	-	-	2,100,408	6,419,852	-	-	6,419,852
Membership Fees		65,434	-	-	65,434	178,375	-	-	178,375
Less: Subsidy Discounts	2582	(211,784)	-	-	(211,784)	(577,995)	-	-	(577,995)
Grants	2583	-	-	-	-	-	-	-	-
** Savings Offset Payment	2584	4,848,836	-	-	4,848,836	1,423,929	-	-	1,423,929
Misc Income	2686	-	-	-	-	-	-	-	-
Contribution from General Fund	2716	-	-	-	-	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)
Total Revenue:		6,802,893	-	-	6,802,893	32,444,141	-	-	32,444,141
Cost of Services									
Employer/Individual Cost of Coverage	6581	3,122,667	-	-	3,122,667	7,516,627	-	-	7,516,627
Agency Cost of Coverage	6584	3,003,791	-	-	3,003,791	8,677,252	-	-	8,677,252
*** Allocation of Healthy ME Funding PL 2007 629	6584	-	-	-	-	(1,250,000)	-	-	(1,250,000)
Parent Expansion program	2981	829,757	-	-	829,757	954,704	-	-	954,704
Medicaid (expansion)	6585	-	-	-	-	-	-	-	-
Healthy ME Incentives	6583	-	-	-	-	-	-	-	-
***Total Cost of Services:		6,956,215	-	-	6,956,215	15,898,582	-	-	15,898,582
Gross Profit (Loss):		(153,321)	-	-	(153,321)	16,545,559	-	-	16,545,559
Total Operating Expenses:		(146,868)	(72,012)	-	(218,880)	(368,597)	(120,450)	-	(489,047)
Net Gain (Loss):		(300,189)	(72,012)	-	(372,201)	16,176,963	(120,450)	-	16,056,513

**Notes:**

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\*\*It is projected that there is an additional \$10,858,000 of SOP Year 3 Revenue that will be collected over the first three quarters of State Fiscal Year 2010.

\*\*\*As of September 30, 2009 DHA has been allocated \$1,250,000 in accordance with Public Law 2009 213 Section A-13.

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.