

**Dirigo Health Agency**

**Income Statement - Preliminary**

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

for  
September, 2010  
State Fiscal Year 2011

		Period	Year to Date
Revenue:			
Employer & Individual's Contributions	2581	2,213,349	6,543,722
Membership Fees	2586	137,371	137,371
Less: Subsidy Discounts	2582	(204,409)	(613,336)
Grants	2583	1,654	44,267
Savings Offset Payment	2584	(355)	10,545
Access Surcharge Payment	2585	3,660,038	10,805,708
** HRSA Voucher Funding	2202	101,665	162,213
Misc Income	2686	-	-
Late Fees	2090	-	875
NSF Fees	8210	(60)	(80)
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Total Revenue:		5,909,252	17,091,285
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Cost of Services			
Employer/Individual Cost of Coverage	6581	2,105,848	6,674,255
Agency Cost of Coverage	6584	1,638,891	5,502,166
Allocation of Healthy ME Funding PL 2007 629	6584	-	(4,441,791)
Dirigo Membership Fee	67MO	62,811	62,811
HRSA Voucher Cost of Coverage	6586	7,274	18,821
Parent Expansion program	2981	61,700	210,354
Healthy ME Incentives	6583	-	-
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Total Cost of Services:		3,876,523	8,026,617
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Gross Profit (Loss):		2,032,729	9,064,668
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Total Operating Expenses:			
General Operating		122,524	381,435
Quality Initiatives		18,892	12,801
SHAP Grant/HRSA		18,589	68,653
Pre-Existing Condition Plan		-	-
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Total Operating Expenses:		160,005	462,888
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**Net Gain (Loss):		1,872,724	8,601,780
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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.