

# **Maine Health Data Organization Hospital Financial Information Part III**

## **2005 – 2009 All Financial Information by Hospital**

Includes tables containing *all* data elements and ratios for each of Maine's 39 non-governmental hospitals.

## Maine Hospital Designation

July 1, 2009

| Hospital Name                        | Peer Group |
|--------------------------------------|------------|
| Acadia Hospital Corporation          | F          |
| Aroostook Medical Center, The (TAMC) | B          |
| Blue Hill Memorial Hospital          | E          |
| Bridgton Hospital                    | E          |
| Calais Regional Hospital             | E          |
| Cary Medical Center                  | C          |
| Central Maine Medical Center         | A          |
| Charles A. Dean Memorial Hospital    | E          |
| Down East Community Hospital         | E          |
| Eastern Maine Medical Center         | A          |
| Franklin Memorial Hospital           | C          |
| Henrietta D. Goodall Hospital        | C          |
| Houlton Regional Hospital            | E          |
| Inland Hospital                      | D          |
| Maine Coast Memorial Hospital        | C          |
| Maine Medical Center                 | A          |
| MaineGeneral Medical Center          | A          |
| Mayo Regional Hospital               | E          |
| Mercy Hospital                       | B          |
| Mid Coast Hospital                   | B          |
| Miles Memorial Hospital              | D          |
| Millinocket Regional Hospital        | E          |
| Mount Desert Island Hospital         | E          |
| New England Rehabilitation Hospital  | G          |
| Northern Maine Medical Center        | D          |
| Parkview Adventist Medical Center    | D          |
| Penobscot Bay Medical Center         | B          |
| Penobscot Valley Hospital            | E          |
| Redington-Fairview General Hospital  | E          |
| Rumford Community Hospital           | E          |
| Sebasticook Valley Hospital          | E          |
| Southern Maine Medical Center        | B          |
| Spring Harbor Hospital               | F          |
| St. Andrews Hospital                 | E          |
| St. Joseph Hospital                  | B          |
| St. Mary's Regional Medical Center   | B          |
| Stephens Memorial Hospital           | D          |
| Waldo County General Hospital        | E          |
| York Hospital                        | B          |

# Maine Health Data Organization

## Hospital Financial Report Part III

| Acadia Hospital Corporation -- Bangor, Maine     | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>14,097,509</b> | <b>5,923,314</b>  | <b>7,523,566</b>  | <b>8,072,613</b>  | <b>10,683,305</b> |
| Cash and Investment                              | 4,050,720         | 1,368,641         | 3,300,070         | 3,587,774         | 2,854,449         |
| Current Assets Whose Use is Limited              | †                 | 448,412           | 449,700           | 440,296           | 429,489           |
| Net Patient Accounts Receivable                  | 2,399,698         | 1,656,185         | 1,993,909         | 3,004,554         | 2,759,640         |
| Due from Affiliates                              | 134,240           | 165,270           | 251,047           | 106,705           | 258,341           |
| Third Party Settlements Receivable               | 7,099,491         | 1,804,479         | 939,852           | 336,800           | 3,703,184         |
| Other Accounts Receivable                        | 141,849           | 123,955           | 140,955           | 189,132           | 280,614           |
| Inventory  | 150,026           | 169,834           | 181,791           | 182,319           | 212,682           |
| Other Current Assets                             | 121,485           | 186,538           | 266,242           | 225,033           | 184,906           |
| <b>Total Non-Current Assets</b>                  | <b>18,853,263</b> | <b>29,936,730</b> | <b>32,292,657</b> | <b>34,810,640</b> | <b>31,811,582</b> |
| Trustee Held Investments                         | †                 | 13,900            | 21,950            | 26,626            | 24,633            |
| Board Designated and Undesignated Investments    | 7,589,579         | 6,840,451         | 6,139,145         | 8,980,993         | 18,625,278        |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 369,151           | 12,459,618        | 16,544,951        | 16,918,065        | 2,940,253         |
| Gross Property, Plant and Equipment (PP&E)       | 24,894,729        | 25,604,881        | 25,671,458        | 25,973,281        | 28,202,976        |
| Accumulated Depreciation                         | 14,000,196        | 14,982,120        | 16,084,847        | 17,088,325        | 17,981,558        |
| Net Property, Plant and Equipment (PP&E)         | 10,894,533        | 10,622,761        | 9,586,611         | 8,884,956         | 10,221,418        |
| <b>Total Unrestricted Assets</b>                 | <b>32,950,772</b> | <b>35,860,044</b> | <b>39,816,223</b> | <b>42,883,253</b> | <b>42,494,887</b> |
| <b>Total Current Liabilities</b>                 | <b>14,444,435</b> | <b>16,788,155</b> | <b>15,154,854</b> | <b>17,544,704</b> | <b>18,494,421</b> |
| Current Long Term Debt (LTD)                     | 772,215           | 814,359           | 854,962           | 884,360           | 951,637           |
| Accounts Payable and Accrued Expenses            | 3,135,920         | 3,507,702         | 3,523,778         | 3,753,788         | 4,166,726         |
| Estimated Third Party Settlements                | 9,942,274         | 11,679,022        | 10,500,919        | 12,755,110        | 13,127,313        |
| Due to Affiliate                                 | 594,026           | 787,072           | 275,195           | 151,446           | 248,745           |
| Other Current Liabilities                        | †                 | †                 | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>17,590,198</b> | <b>17,428,663</b> | <b>17,351,653</b> | <b>19,161,531</b> | <b>20,084,995</b> |
| Long Term Debt                                   | 14,462,484        | 13,735,387        | 12,983,430        | 12,145,097        | 11,359,111        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliate                                 | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | 3,127,714         | 3,693,276         | 4,368,223         | 7,016,434         | 8,725,884         |
| Other Non-Current Liabilities                    | †                 | †                 | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                 | <b>916,138</b>    | <b>1,643,226</b>  | <b>7,309,716</b>  | <b>6,177,018</b>  | <b>3,915,471</b>  |
| <b>Total Liabilities &amp; Equity</b>            | <b>32,950,771</b> | <b>35,860,044</b> | <b>39,816,223</b> | <b>42,883,253</b> | <b>42,494,887</b> |
| <b>Total Restricted Assets</b>                   | <b>180,238</b>    | <b>281,821</b>    | <b>612,255</b>    | <b>737,925</b>    | <b>601,032</b>    |
| Cash and Investments                             | †                 | 281,821           | 612,255           | 737,925           | 601,032           |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | 180,238           | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>180,238</b>    | <b>281,821</b>    | <b>612,255</b>    | <b>737,925</b>    | <b>601,032</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>180,238</b>    | <b>281,821</b>    | <b>612,255</b>    | <b>737,925</b>    | <b>601,032</b>    |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 145,033           | 242,702           | 557,409           | 675,463           | 530,890           |
| Permanently Restricted Net Assets                | 35,205            | 39,119            | 54,846            | 62,462            | 70,142            |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Acadia Hospital Corporation -- Bangor, Maine         | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>52,587,750</b> | <b>57,618,593</b> | <b>60,055,491</b> | <b>61,198,680</b> | <b>78,282,068</b> |
| Gross Inpatient Service Revenue                      | 35,001,236        | 38,129,721        | 39,143,785        | 36,526,205        | 46,634,321        |
| Gross Outpatient Service Revenue                     | 17,586,514        | 19,488,872        | 20,911,706        | 24,672,475        | 31,647,747        |
| Free Care (Charity Care)                             | 10,000,533        | 10,604,435        | 9,501,747         | 8,700,637         | 14,315,704        |
| Bad Debt (Provision for Bad Debt)                    | 1,539,236         | 2,357,178         | 2,059,814         | 2,073,516         | 2,654,322         |
| Contractuals   | 5,120,757         | 5,997,009         | 5,249,582         | 9,531,027         | 16,653,740        |
| Changes in Prior Year Estimated/Final Settlements    | †                 | †                 | †                 | †                 | †                 |
| Net Patient Service Revenue                          | 35,927,224        | 38,659,971        | 43,244,348        | 40,893,500        | 44,658,302        |
| Other Operating Revenue                              | 2,129,531         | 1,959,018         | 2,011,104         | 1,871,169         | 2,077,867         |
| <b>Total Operating Revenue</b>                       | <b>38,056,755</b> | <b>40,618,989</b> | <b>45,255,452</b> | <b>42,764,669</b> | <b>46,736,169</b> |
| <b>Total Operating Expenses</b>                      | <b>37,002,531</b> | <b>40,197,721</b> | <b>39,518,094</b> | <b>41,536,087</b> | <b>45,316,176</b> |
| Depreciation and Amortization                        | 1,208,231         | 1,270,912         | 1,234,854         | 1,045,962         | 1,025,493         |
| Interest   | 877,166           | 858,765           | 807,974           | 771,983           | 732,911           |
| Other Operating Expenses                             | 34,917,134        | 38,068,044        | 37,475,266        | 39,718,142        | 43,557,772        |
| <b>Net Operating Income</b>                          | <b>1,054,224</b>  | <b>421,268</b>    | <b>5,737,358</b>  | <b>1,228,582</b>  | <b>1,419,993</b>  |
| <b>Total Non-operating Revenue</b>                   | <b>245,724</b>    | <b>419,434</b>    | <b>355,371</b>    | <b>208,442</b>    | <b>458,207</b>    |
| <b>Total Investment Income</b>                       | <b>245,724</b>    | <b>419,434</b>    | <b>355,371</b>    | <b>208,442</b>    | <b>458,207</b>    |
| Interest and Dividends                               | 245,724           | 420,285           | 355,144           | 206,122           | 457,558           |
| Realized Gains/Losses on Sales of Securities         | †                 | -851              | 227               | 2,320             | 649               |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | †                 | †                 | †                 | †                 | †                 |
| <b>Excess of Revenue over Expenses</b>               | <b>1,299,948</b>  | <b>840,702</b>    | <b>6,092,729</b>  | <b>1,437,024</b>  | <b>1,878,200</b>  |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>1,299,948</b>  | <b>840,702</b>    | <b>6,092,729</b>  | <b>1,437,024</b>  | <b>1,878,200</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>1,155,465</b>  | <b>727,088</b>    | <b>5,666,490</b>  | <b>-1,132,698</b> | <b>-2,261,547</b> |
| Net Assets Released for Restrictions - Capital       | †                 | 30,462            | 23,760            | 36,591            | 245,765           |
| Unrealized Gains/Losses on Investments               | -3,483            | 17,924            | 9,635             | -25,827           | 481,432           |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | -141,000          | -162,000          | -265,000          | -313,626          | -2,771,058        |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | -194,634          | -2,266,860        | -2,095,886        |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Acadia Hospital Corporation -- Bangor, Maine                        | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 1.501   | .760    | .902    | .972    | 1.585   |
| Current Ratio without Board Designated and Undesignated Investments | .976    | .353    | .496    | .460    | .578    |
| Days in Accounts Receivable   | 24.380  | 15.637  | 16.829  | 26.818  | 22.555  |
| Acid Test   | .280    | .108    | .247    | .230    | .178    |
| Days Cash on Hand, Current  | 41.306  | 17.038  | 35.751  | 36.311  | 27.063  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 118.698 | 81.178  | 94.283  | 117.271 | 180.554 |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 31.977  | 32.890  | 33.596  | 33.839  | 34.338  |
| Average Payment Period, Current Liabilities                         | 147.292 | 157.415 | 144.489 | 158.158 | 152.413 |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .028    | .046    | .184    | .144    | .092    |
| Fixed Asset Financing   | 1.327   | 1.293   | 1.354   | 1.367   | 1.111   |
| Cash Flow Divided by Total Debt                                     | .078    | .062    | .225    | .068    | .075    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .071    | .049    | .214    | .062    | .063    |
| Debt Service Coverage Total   | 2.057   | 1.821   | 5.015   | 2.001   | 2.249   |
| Debt Service Coverage Total with Operating Income Only              | 1.908   | 1.564   | 4.796   | 1.873   | 1.965   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .034    | .020    | .134    | .033    | .040    |
| Operating Margin  | .028    | .010    | .127    | .029    | .030    |
| Non Operating Revenue Margin  | .189    | .499    | .058    | .145    | .244    |
| Return On Assets  | .039    | .023    | .153    | .034    | .044    |
| Return On Equity  | 1.419   | .512    | .834    | .233    | .480    |
| Markup  | 1.479   | 1.482   | 1.571   | 1.518   | 1.773   |
| Deductible  | .097    | .104    | .087    | .156    | .213    |
| Markup Adjustment for Deductible                                    | 1.340   | 1.333   | 1.438   | 1.289   | 1.406   |
| Reported Income Index   | 1.125   | 1.156   | 1.075   | -1.269  | -830    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.162   | 1.144   | 1.146   | 1.002   | 1.111   |
| Fixed Asset Turnover  | 3.493   | 3.824   | 4.721   | 4.813   | 4.572   |
| Average Age Plant Depreciation Only                                 | 11.587  | 11.788  | 13.026  | 16.337  | 17.535  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .043    | .086    | -.017   | .051    | .091    |
| Total Operating Revenue Growth                                      | .047    | .067    | .114    | -.055   | .093    |
| Realized Gains Divided by Non-Operating Revenue                     | †       | -.002   | .001    | .011    | .001    |
| Realized Gains Divided by Net Income                                | †       | -.001   | .000    | .002    | .000    |
| Long Term Debt to Equity  | 15.786  | 8.359   | 1.776   | 1.966   | 2.901   |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Aroostook Medical Center, The (TAMC) -- Presque Isle, Me. | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS   | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                               | <b>17,127,033</b> | <b>15,339,568</b> | <b>18,763,403</b> | <b>18,514,860</b> | <b>22,483,133</b> |
| Cash and Investment                                       | 4,156,365         | 925,337           | 2,609,078         | 3,641,368         | 4,119,590         |
| Current Assets Whose Use is Limited                       | 464,607           | 476,172           | 469,845           | 462,254           | 452,569           |
| Net Patient Accounts Receivable                           | 8,367,616         | 9,105,303         | 8,170,602         | 8,901,423         | 6,333,997         |
| Due from Affiliates                                       | †                 | †                 | 76,522            | 92,661            | 53,416            |
| Third Party Settlements Receivable                        | 1,068,917         | 1,449,535         | 3,946,981         | 1,836,330         | 8,260,908         |
| Other Accounts Receivable                                 | 679,083           | 910,103           | 847,062           | 853,676           | 654,707           |
| Inventory   | 1,640,360         | 1,718,374         | 1,531,761         | 1,699,666         | 1,637,085         |
| Other Current Assets                                      | 750,085           | 754,744           | 1,111,552         | 1,027,482         | 970,861           |
| <b>Total Non-Current Assets</b>                           | <b>41,602,263</b> | <b>47,413,135</b> | <b>51,940,327</b> | <b>52,650,640</b> | <b>41,312,601</b> |
| Trustee Held Investments                                  | †                 | †                 | 2,531,127         | 2,676,506         | 3,319,902         |
| Board Designated and Undesignated Investments             | 2,877,847         | 2,737,913         | 2,299,977         | 2,595,403         | 2,685,206         |
| Due From Affiliates                                       | 45,908            | 27,528            | 5,390             | 10,377            | 1,428             |
| Investments in Affiliates                                 | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                                  | 9,534,888         | 15,638,051        | 18,231,803        | 18,520,053        | 6,067,708         |
| Gross Property, Plant and Equipment (PP&E)                | 68,480,708        | 68,587,496        | 69,196,086        | 71,351,180        | 74,353,402        |
| Accumulated Depreciation                                  | 39,337,088        | 39,577,853        | 40,324,056        | 42,502,879        | 45,115,045        |
| Net Property, Plant and Equipment (PP&E)                  | 29,143,620        | 29,009,643        | 28,872,030        | 28,848,301        | 29,238,357        |
| <b>Total Unrestricted Assets</b>                          | <b>58,729,296</b> | <b>62,752,703</b> | <b>70,703,730</b> | <b>71,165,500</b> | <b>63,795,734</b> |
| <b>Total Current Liabilities</b>                          | <b>12,083,766</b> | <b>15,535,161</b> | <b>22,401,592</b> | <b>23,517,427</b> | <b>14,870,836</b> |
| Current Long Term Debt (LTD)                              | 965,000           | 1,000,000         | 1,035,000         | 1,080,000         | 1,154,333         |
| Accounts Payable and Accrued Expenses                     | 9,514,193         | 11,744,196        | 10,809,335        | 11,179,642        | 8,398,991         |
| Estimated Third Party Settlements                         | 1,218,546         | 404,608           | 4,871,314         | 5,125,626         | 5,108,299         |
| Due to Affiliates   | 386,027           | 2,386,357         | 5,685,943         | 6,132,159         | 209,213           |
| Other Current Liabilities                                 | †                 | †                 | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>                      | <b>18,154,300</b> | <b>17,253,207</b> | <b>17,659,770</b> | <b>16,748,586</b> | <b>16,313,318</b> |
| Long Term Debt  | 17,148,551        | 16,151,384        | 15,119,218        | 14,042,052        | 12,978,552        |
| Estimated Third Party Settlements                         | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates   | 27,872            | 18,769            | 9,425             | 30,028            | 14,864            |
| Self Insurance Fund                                       | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits          | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                             | 977,877           | 1,083,054         | 2,531,127         | 2,676,506         | 3,319,902         |
| <b>Fund Balance Unrestricted</b>                          | <b>28,491,230</b> | <b>29,964,335</b> | <b>30,642,368</b> | <b>30,899,487</b> | <b>32,611,580</b> |
| <b>Total Liabilities &amp; Equity</b>                     | <b>58,729,296</b> | <b>62,752,703</b> | <b>70,703,730</b> | <b>71,165,500</b> | <b>63,795,734</b> |
| <b>Total Restricted Assets</b>                            | <b>2,046,384</b>  | <b>1,914,687</b>  | <b>2,072,395</b>  | <b>1,703,911</b>  | <b>1,522,969</b>  |
| Cash and Investments                                      | 2,046,384         | 1,914,687         | 2,072,395         | 1,703,911         | 1,522,969         |
| Receivables   | †                 | †                 | †                 | †                 | †                 |
| Other Assets  | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>            | <b>2,046,384</b>  | <b>1,914,687</b>  | <b>2,072,395</b>  | <b>1,703,911</b>  | <b>1,522,969</b>  |
| <b>Total Restricted Fund Balance</b>                      | <b>2,046,384</b>  | <b>1,914,687</b>  | <b>2,072,395</b>  | <b>1,703,911</b>  | <b>1,522,969</b>  |
| Total Liabilities   | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                         | 1,369,669         | 1,237,972         | 1,395,680         | 1,027,196         | 846,254           |
| Permanently Restricted Net Assets                         | 676,715           | 676,715           | 676,715           | 676,715           | 676,715           |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Aroostook Medical Center, The (TAMC) -- Presque Isle, Me. | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS   | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>         | <b>161,104,332</b> | <b>179,428,241</b> | <b>184,795,464</b> | <b>187,005,213</b> | <b>199,474,883</b> |
| Gross Inpatient Service Revenue                           | 67,623,077         | 68,917,879         | 70,049,931         | 62,714,229         | 69,343,147         |
| Gross Outpatient Service Revenue                          | 93,481,255         | 110,510,362        | 114,745,533        | 124,290,984        | 130,131,736        |
| Free Care (Charity Care)                                  | 1,051,681          | 2,205,938          | 1,797,211          | 2,005,061          | 2,645,546          |
| Bad Debt (Provision for Bad Debt)                         | 3,448,893          | 3,127,807          | 3,718,854          | 2,970,533          | 2,773,415          |
| Contractuals  | 77,237,023         | 87,775,486         | 89,314,682         | 90,725,866         | 99,583,456         |
| Changes in Prior Year Estimated/Final Settlements         | -5,300,000         | -1,300,000         | -870,000           | -235,000           | -261,000           |
| Net Patient Service Revenue                               | 84,666,735         | 87,619,010         | 90,834,717         | 91,538,753         | 94,733,466         |
| Other Operating Revenue                                   | 1,999,961          | 2,375,662          | 2,497,622          | 2,090,675          | 2,028,993          |
| <b>Total Operating Revenue</b>                            | <b>86,666,696</b>  | <b>89,994,672</b>  | <b>93,332,339</b>  | <b>93,629,428</b>  | <b>96,762,459</b>  |
| <b>Total Operating Expenses</b>                           | <b>79,255,361</b>  | <b>89,728,148</b>  | <b>92,965,447</b>  | <b>94,743,693</b>  | <b>95,858,769</b>  |
| Depreciation and Amortization                             | 3,648,981          | 3,762,585          | 3,724,046          | 3,939,902          | 3,694,544          |
| Interest  | 980,907            | 839,116            | 1,038,956          | 949,416            | 765,481            |
| Other Operating Expenses                                  | 74,625,473         | 85,126,447         | 88,202,445         | 89,854,375         | 91,398,744         |
| <b>Net Operating Income</b>                               | <b>7,411,335</b>   | <b>266,524</b>     | <b>366,892</b>     | <b>-1,114,265</b>  | <b>903,690</b>     |
| <b>Total Non-operating Revenue</b>                        | <b>663,223</b>     | <b>773,744</b>     | <b>457,414</b>     | <b>508,182</b>     | <b>206,586</b>     |
| <b>Total Investment Income</b>                            | <b>89,362</b>      | <b>221,306</b>     | <b>204,461</b>     | <b>180,903</b>     | <b>36,723</b>      |
| Interest and Dividends                                    | 89,362             | 221,306            | 204,461            | 180,903            | 36,723             |
| Realized Gains/Losses on Sales of Securities              | †                  | †                  | †                  | †                  | †                  |
| Permanently Impaired Security Writedowns                  | †                  | †                  | †                  | †                  | †                  |
| Gains/Losses on Joint Ventures/Equity Investments         | 517,990            | 590,997            | 283,399            | 315,850            | 182,252            |
| Permanently Impaired Writedowns of Other Assets           | †                  | †                  | †                  | †                  | †                  |
| Other Non-Operating Revenues (Gifts, Bequests, etc.)      | 55,871             | -38,559            | -30,446            | 11,429             | -12,389            |
| <b>Excess of Revenue over Expenses</b>                    | <b>8,074,558</b>   | <b>1,040,268</b>   | <b>824,306</b>     | <b>-606,083</b>    | <b>1,110,276</b>   |
| Extraordinary Gains/Losses                                | †                  | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                              | <b>8,074,558</b>   | <b>1,040,268</b>   | <b>824,306</b>     | <b>-606,083</b>    | <b>1,110,276</b>   |
| <b>Total Change in Unrestricted Net Assets</b>            | <b>8,647,255</b>   | <b>1,473,105</b>   | <b>678,033</b>     | <b>257,119</b>     | <b>1,712,093</b>   |
| Net Assets Released for Restrictions - Capital            | 572,697            | 432,837            | 453,727            | 364,633            | 85,605             |
| Unrealized Gains/Losses on Investments                    | †                  | †                  | †                  | †                  | †                  |
| Minimum Pension Liability Adjustment                      | †                  | †                  | †                  | †                  | †                  |
| Transfers From/To Affiliates                              | †                  | †                  | -600,000           | 498,569            | 516,212            |
| Mergers   | †                  | †                  | †                  | †                  | †                  |
| Consolidations with Support                               | †                  | †                  | †                  | †                  | †                  |
| Other Changes   | †                  | †                  | †                  | †                  | †                  |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.           | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 1.656   | 1.164   | .940    | .898    | 1.692   |
| Current Ratio without Board Designated and Undesignated Investments | 1.417   | .987    | .838    | .787    | 1.512   |
| Days in Accounts Receivable   | 36.073  | 37.931  | 32.832  | 35.493  | 24.404  |
| Acid Test   | .382    | .090    | .137    | .174    | .307    |
| Days Cash on Hand, Current  | 22.308  | 5.951   | 12.593  | 16.495  | 18.107  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 36.202  | 17.576  | 22.000  | 26.928  | 28.742  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 45.931  | 49.865  | 44.211  | 44.938  | 33.263  |
| Average Payment Period, Current Liabilities                         | 58.336  | 65.961  | 91.623  | 94.532  | 58.893  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .485    | .477    | .433    | .434    | .511    |
| Fixed Asset Financing   | .588    | .557    | .524    | .487    | .444    |
| Cash Flow Divided by Total Debt                                     | .388    | .146    | .114    | .083    | .154    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .366    | .123    | .102    | .070    | .147    |
| Debt Service Coverage Total   | 6.648   | 3.127   | 2.740   | 2.158   | 3.018   |
| Debt Service Coverage Total with Operating Income Only              | 6.301   | 2.698   | 2.516   | 1.902   | 2.906   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .092    | .011    | .009    | -.006   | .011    |
| Operating Margin  | .086    | .003    | .004    | -.012   | .009    |
| Non Operating Revenue Margin  | .082    | .744    | .555    | -.838   | .186    |
| Return On Assets  | .137    | .017    | .012    | -.009   | .017    |
| Return On Equity  | .283    | .035    | .027    | -.020   | .034    |
| Markup  | 2.058   | 2.026   | 2.015   | 1.996   | 2.102   |
| Deductible  | .479    | .489    | .483    | .485    | .499    |
| Markup Adjustment for Deductible                                    | 1.083   | 1.048   | 1.054   | 1.038   | 1.063   |
| Reported Income Index   | .856    | .706    | 1.216   | -2.357  | .648    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.487   | 1.446   | 1.327   | 1.323   | 1.520   |
| Fixed Asset Turnover  | 2.974   | 3.102   | 3.233   | 3.246   | 3.309   |
| Average Age Plant Depreciation Only                                 | 10.780  | 10.519  | 10.828  | 10.788  | 12.211  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .132    | .132    | .036    | .019    | .012    |
| Total Operating Revenue Growth                                      | .223    | .038    | .037    | †       | .033    |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | †       | †       |
| Realized Gains Divided by Net Income                                | †       | †       | †       | †       | †       |
| Long Term Debt to Equity  | .602    | .539    | .493    | .454    | .398    |

† Data not available or not applicable



# Maine Health Data Organization Hospital Financial Report Part III

| Blue Hill Memorial Hospital -- Blue Hill, Me.    | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>4,265,724</b>  | <b>4,769,471</b>  | <b>5,330,952</b>  | <b>8,961,906</b>  | <b>7,266,370</b>  |
| Cash and Investment                              | 251,843           | 193,543           | 125,555           | 865,566           | 302,594           |
| Current Assets Whose Use is Limited              | 85,687            | 88,722            | 91,684            | 90,831            | 94,207            |
| Net Patient Accounts Receivable                  | 2,750,291         | 3,845,719         | 3,484,942         | 4,002,179         | 3,799,383         |
| Due from Affiliates                              | †                 | 23,008            | 73,833            | 58,284            | 3,018             |
| Third Party Settlements Receivable               | 397,530           | †                 | 991,079           | 3,238,165         | 2,574,346         |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | 34,709            |
| Inventory  | 195,666           | 258,101           | 277,041           | 207,346           | 131,551           |
| Other Current Assets                             | 584,707           | 360,378           | 286,818           | 499,535           | 326,562           |
| <b>Total Non-Current Assets</b>                  | <b>15,450,490</b> | <b>22,000,642</b> | <b>21,957,399</b> | <b>20,183,908</b> | <b>19,496,136</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 5,677,829         | 12,649,099        | 12,939,945        | 10,502,788        | 6,697,532         |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 333,732           | 111,430           | 72,371            | 68,118            | 3,316,701         |
| Gross Property, Plant and Equipment (PP&E)       | 22,887,941        | 22,113,740        | 21,633,938        | 23,659,043        | 25,002,422        |
| Accumulated Depreciation                         | 13,449,012        | 12,873,627        | 12,688,855        | 14,046,041        | 15,520,519        |
| Net Property, Plant and Equipment (PP&E)         | 9,438,929         | 9,240,113         | 8,945,083         | 9,613,002         | 9,481,903         |
| <b>Total Unrestricted Assets</b>                 | <b>19,716,214</b> | <b>26,770,113</b> | <b>27,288,351</b> | <b>29,145,814</b> | <b>26,762,506</b> |
| <b>Total Current Liabilities</b>                 | <b>3,515,419</b>  | <b>3,746,057</b>  | <b>5,214,180</b>  | <b>6,052,355</b>  | <b>7,901,614</b>  |
| Current Long Term Debt (LTD)                     | 468,818           | 694,714           | 449,456           | 328,078           | 1,178,432         |
| Accounts Payable and Accrued Expenses            | 2,196,601         | 2,247,691         | 2,510,749         | 2,498,879         | 2,979,788         |
| Estimated Third Party Settlements                | †                 | 173,652           | 253,975           | 1,457,071         | 2,191,856         |
| Due to Affiliates                                | †                 | †                 | †                 | 1,048,278         | 1,551,538         |
| Other Current Liabilities                        | 850,000           | 630,000           | 2,000,000         | 720,049           | †                 |
| <b>Total Non-current Liabilities</b>             | <b>3,221,058</b>  | <b>3,045,659</b>  | <b>2,599,902</b>  | <b>5,489,080</b>  | <b>5,087,717</b>  |
| Long Term Debt                                   | 3,221,058         | 3,045,659         | 2,599,902         | 3,633,435         | 2,458,508         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | 1,855,645         | 2,300,000         |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | 109,203           |
| Other Non-Current Liabilities                    | †                 | †                 | †                 | †                 | 220,006           |
| <b>Fund Balance Unrestricted</b>                 | <b>12,979,737</b> | <b>19,978,397</b> | <b>19,474,270</b> | <b>17,604,379</b> | <b>13,773,175</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>19,716,214</b> | <b>26,770,113</b> | <b>27,288,352</b> | <b>29,145,814</b> | <b>26,762,506</b> |
| <b>Total Restricted Assets</b>                   | <b>1,120,012</b>  | <b>1,027,160</b>  | <b>1,008,895</b>  | <b>836,826</b>    | <b>340,180</b>    |
| Cash and Investments                             | 1,120,012         | 1,027,160         | 1,008,895         | 836,826           | 340,180           |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>1,120,012</b>  | <b>1,027,160</b>  | <b>1,008,895</b>  | <b>836,826</b>    | <b>340,180</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>1,120,012</b>  | <b>1,027,160</b>  | <b>1,008,895</b>  | <b>836,826</b>    | <b>340,180</b>    |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 857,871           | 775,019           | 756,754           | 584,685           | 88,039            |
| Permanently Restricted Net Assets                | 262,141           | 252,141           | 252,141           | 252,141           | 252,141           |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Blue Hill Memorial Hospital -- Blue Hill, Me.        | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>32,247,089</b> | <b>36,923,796</b> | <b>38,402,139</b> | <b>44,643,905</b> | <b>44,330,709</b> |
| Gross Inpatient Service Revenue                      | 6,755,055         | 7,905,194         | 8,317,563         | 9,625,101         | 9,818,526         |
| Gross Outpatient Service Revenue                     | 25,492,034        | 29,018,602        | 30,084,576        | 35,018,804        | 34,512,183        |
| Free Care (Charity Care)                             | 225,914           | 359,681           | 1,007,332         | 1,219,810         | 1,355,162         |
| Bad Debt (Provision for Bad Debt)                    | 1,094,109         | 1,544,731         | 1,303,751         | 1,558,288         | 2,374,729         |
| Contractuals   | 9,578,580         | 11,788,988        | 11,611,211        | 14,867,635        | 13,336,726        |
| Changes in Prior Year Estimated/Final Settlements    | -350,000          | -153,000          | 143,000           | 209,000           | 269,000           |
| Net Patient Service Revenue                          | 21,698,486        | 23,383,396        | 24,336,845        | 26,789,172        | 26,995,092        |
| Other Operating Revenue                              | 973,749           | 1,215,923         | 902,525           | 943,817           | 779,368           |
| <b>Total Operating Revenue</b>                       | <b>22,672,235</b> | <b>24,599,319</b> | <b>25,239,370</b> | <b>27,732,989</b> | <b>27,774,460</b> |
| <b>Total Operating Expenses</b>                      | <b>23,895,645</b> | <b>24,742,808</b> | <b>27,107,667</b> | <b>29,110,065</b> | <b>31,936,003</b> |
| Depreciation and Amortization                        | 1,383,163         | 1,345,904         | 1,313,659         | 1,439,102         | 1,478,388         |
| Interest   | 216,779           | 274,678           | 294,064           | 352,584           | 279,599           |
| Other Operating Expenses                             | 22,295,703        | 23,122,226        | 25,499,944        | 27,318,379        | 30,178,016        |
| <b>Net Operating Income</b>                          | <b>-1,223,410</b> | <b>-143,489</b>   | <b>-1,868,297</b> | <b>-1,377,076</b> | <b>-4,161,543</b> |
| <b>Total Non-operating Revenue</b>                   | <b>314,198</b>    | <b>769,214</b>    | <b>395,519</b>    | <b>334,082</b>    | <b>-368,825</b>   |
| <b>Total Investment Income</b>                       | <b>314,198</b>    | <b>769,214</b>    | <b>395,519</b>    | <b>334,082</b>    | <b>-368,825</b>   |
| Interest and Dividends                               | 143,373           | 142,380           | 158,971           | 122,066           | 53,343            |
| Realized Gains/Losses on Sales of Securities         | 170,825           | 626,834           | 236,548           | 212,016           | -422,168          |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | †                 | †                 | †                 | †                 | †                 |
| <b>Excess of Revenue over Expenses</b>               | <b>-909,212</b>   | <b>625,725</b>    | <b>-1,472,778</b> | <b>-1,042,994</b> | <b>-4,530,368</b> |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>-909,212</b>   | <b>625,725</b>    | <b>-1,472,778</b> | <b>-1,042,994</b> | <b>-4,530,368</b> |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>-8,237,833</b> | <b>6,344,990</b>  | <b>-504,127</b>   | <b>-1,869,891</b> | <b>-3,831,204</b> |
| Net Assets Released for Restrictions - Capital       | 776,200           | 136,740           | 133,658           | 160,395           | 364,484           |
| Unrealized Gains/Losses on Investments               | -76,069           | -31,518           | 491,083           | -410,951          | -476,516          |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | †                 | -85,500           | -183,221          | 1,542,245         |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | -8,028,752        | 5,614,043         | 429,410           | -393,120          | -731,049          |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Blue Hill Memorial Hospital -- Blue Hill, Me.                       | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 2.829   | 4.650   | 3.504   | 3.216   | 1.767   |
| Current Ratio without Board Designated and Undesignated Investments | 1.213   | 1.273   | 1.022   | 1.481   | .920    |
| Days in Accounts Receivable   | 46.264  | 60.029  | 52.267  | 54.529  | 51.371  |
| Acid Test   | .096    | .075    | .042    | .158    | .050    |
| Days Cash on Hand, Current  | 5.472   | 4.403   | 3.074   | 12.616  | 4.755   |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 97.528  | 201.734 | 186.182 | 151.155 | 85.018  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 35.614  | 35.065  | 35.529  | 32.962  | 35.709  |
| Average Payment Period, Current Liabilities                         | 56.996  | 58.440  | 73.784  | 79.835  | 94.692  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .658    | .746    | .714    | .604    | .515    |
| Fixed Asset Financing   | .341    | .330    | .291    | .378    | .259    |
| Cash Flow Divided by Total Debt                                     | .070    | .290    | -.020   | .034    | -.235   |
| Cash Flow Divided by Total Debt with Operating Income Only          | .024    | .177    | -.071   | .005    | -.207   |
| Debt Service Coverage Total   | .898    | 3.021   | .136    | .933    | -4.562  |
| Debt Service Coverage Total with Operating Income Only              | .489    | 1.987   | -.264   | .517    | -3.955  |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | -.040   | .025    | -.057   | -.037   | -.165   |
| Operating Margin  | -.054   | -.006   | -.074   | -.050   | -.150   |
| Non Operating Revenue Margin  | -.346   | 1.229   | -.269   | -.320   | .081    |
| Return On Assets  | -.046   | .023    | -.054   | -.036   | -.169   |
| Return On Equity  | -.070   | .031    | -.076   | -.059   | -.329   |
| Markup  | 1.390   | 1.541   | 1.450   | 1.566   | 1.413   |
| Deductible  | .297    | .319    | .302    | .333    | .301    |
| Markup Adjustment for Deductible                                    | .989    | 1.065   | 1.022   | 1.055   | .995    |
| Reported Income Index   | .109    | .089    | 2.921   | .558    | 1.182   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.166   | .948    | .939    | .963    | 1.024   |
| Fixed Asset Turnover  | 2.402   | 2.662   | 2.822   | 2.885   | 2.929   |
| Average Age Plant Depreciation Only                                 | 9.723   | 9.565   | 9.659   | 9.760   | 10.498  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .071    | .035    | .096    | .074    | .097    |
| Total Operating Revenue Growth                                      | .015    | .085    | .026    | .099    | .001    |
| Realized Gains Divided by Non-Operating Revenue                     | .544    | .815    | .598    | .635    | 1.145   |
| Realized Gains Divided by Net Income                                | -.188   | 1.002   | -.161   | -.203   | .093    |
| Long Term Debt to Equity  | .248    | .152    | .134    | .206    | .178    |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Bridgton Hospital -- Bridgton, Me.               | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>7,525,236</b>  | <b>7,492,932</b>  | <b>7,939,811</b>  | <b>5,951,931</b>  | <b>11,659,137</b> |
| Cash and Investment                              | †                 | †                 | 84,098            | 436,855           | 3,205,678         |
| Current Assets Whose Use is Limited              | 389,181           | 394,397           | 397,422           | 399,813           | 397,082           |
| Net Patient Accounts Receivable                  | 1,913,365         | 2,260,296         | 2,822,248         | 3,571,633         | 4,537,367         |
| Due from Affiliates                              | 28,864            | 25,624            | 23,648            | 22,271            | 37,822            |
| Third Party Settlements Receivable               | 4,911,494         | 4,495,604         | 4,280,592         | 1,191,693         | 3,089,792         |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | †                 |
| Inventory  | 185,880           | 228,463           | 228,524           | 239,346           | 327,710           |
| Other Current Assets                             | 96,452            | 88,548            | 103,279           | 90,320            | 63,686            |
| <b>Total Non-Current Assets</b>                  | <b>17,243,857</b> | <b>18,252,410</b> | <b>18,881,874</b> | <b>22,879,062</b> | <b>19,957,040</b> |
| Trustee Held Investments                         | 45,543            | 695,656           | 715,256           | 734,857           | 754,457           |
| Board Designated and Undesignated Investments    | 2,118,832         | 2,617,984         | 2,406,779         | 3,046,589         | 2,508,031         |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 108,903           | -208,574          | 513,633           | 3,346,136         | 370,796           |
| Gross Property, Plant and Equipment (PP&E)       | 27,107,374        | 28,339,827        | 29,193,107        | 30,538,261        | 31,308,282        |
| Accumulated Depreciation                         | 12,136,795        | 13,192,483        | 13,946,901        | 14,786,781        | 14,984,526        |
| Net Property, Plant and Equipment (PP&E)         | 14,970,579        | 15,147,344        | 15,246,206        | 15,751,480        | 16,323,756        |
| <b>Total Unrestricted Assets</b>                 | <b>24,769,093</b> | <b>25,745,342</b> | <b>26,821,685</b> | <b>28,830,993</b> | <b>31,616,177</b> |
| <b>Total Current Liabilities</b>                 | <b>3,225,541</b>  | <b>2,604,006</b>  | <b>2,634,918</b>  | <b>2,571,696</b>  | <b>2,816,512</b>  |
| Current Long Term Debt (LTD)                     | 424,127           | 852,470           | 356,501           | 369,740           | 530,073           |
| Accounts Payable and Accrued Expenses            | 1,197,883         | 1,503,921         | 2,278,417         | 2,201,956         | 2,286,439         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | 1,603,531         | 247,615           | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>10,540,723</b> | <b>10,742,531</b> | <b>9,970,470</b>  | <b>9,642,248</b>  | <b>9,844,292</b>  |
| Long Term Debt                                   | 10,540,723        | 10,325,835        | 9,528,772         | 9,174,049         | 9,355,600         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | †                 | 416,696           | 441,698           | 468,199           | 488,692           |
| <b>Fund Balance Unrestricted</b>                 | <b>11,002,829</b> | <b>12,398,805</b> | <b>14,216,297</b> | <b>16,617,049</b> | <b>18,955,373</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>24,769,093</b> | <b>25,745,342</b> | <b>26,821,685</b> | <b>28,830,993</b> | <b>31,616,177</b> |
| <b>Total Restricted Assets</b>                   | <b>2,573,763</b>  | <b>2,947,073</b>  | <b>3,181,467</b>  | <b>3,151,153</b>  | <b>3,236,168</b>  |
| Cash and Investments                             | 2,374,009         | 2,783,974         | 3,039,501         | 3,039,175         | 3,137,716         |
| Receivables                                      | 199,754           | 163,099           | 141,966           | 111,978           | 98,452            |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>2,573,763</b>  | <b>2,947,073</b>  | <b>3,181,467</b>  | <b>3,151,153</b>  | <b>3,236,168</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>2,573,763</b>  | <b>2,947,073</b>  | <b>3,181,467</b>  | <b>3,151,153</b>  | <b>3,236,168</b>  |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 1,631,263         | 1,986,502         | 2,024,947         | 2,012,858         | 2,223,069         |
| Permanently Restricted Net Assets                | 942,500           | 960,573           | 1,156,520         | 1,138,295         | 1,013,099         |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Bridgton Hospital -- Bridgton, Me.                   | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>45,763,654</b> | <b>48,759,293</b> | <b>54,746,099</b> | <b>59,550,523</b> | <b>62,240,150</b> |
| Gross Inpatient Service Revenue                      | 13,010,444        | 12,842,382        | 12,970,021        | 13,445,191        | 14,394,950        |
| Gross Outpatient Service Revenue                     | 32,753,210        | 35,916,911        | 41,776,078        | 46,105,332        | 47,845,200        |
| Free Care (Charity Care)                             | 688,095           | 721,576           | 1,047,970         | 826,777           | 1,116,919         |
| Bad Debt (Provision for Bad Debt)                    | 1,713,112         | 1,875,125         | 2,300,034         | 2,322,652         | 2,323,196         |
| Contractuals   | 19,611,005        | 19,831,031        | 21,555,672        | 22,876,956        | 22,933,322        |
| Changes in Prior Year Estimated/Final Settlements    | -381,099          | †                 | †                 | -10,000           | †                 |
| Net Patient Service Revenue                          | 24,132,541        | 26,331,561        | 29,842,423        | 33,534,138        | 35,866,713        |
| Other Operating Revenue                              | 406,823           | 417,467           | 436,560           | 438,881           | 428,793           |
| <b>Total Operating Revenue</b>                       | <b>24,539,364</b> | <b>26,749,028</b> | <b>30,278,983</b> | <b>33,973,019</b> | <b>36,295,506</b> |
| <b>Total Operating Expenses</b>                      | <b>23,024,022</b> | <b>25,207,651</b> | <b>28,961,577</b> | <b>31,732,258</b> | <b>33,668,460</b> |
| Depreciation and Amortization                        | 1,053,400         | 1,086,390         | 1,038,419         | 954,019           | 1,091,336         |
| Interest   | 613,029           | 611,406           | 555,869           | 540,155           | 549,361           |
| Other Operating Expenses                             | 21,357,593        | 23,509,855        | 27,367,289        | 30,238,084        | 32,027,763        |
| <b>Net Operating Income</b>                          | <b>1,515,342</b>  | <b>1,541,377</b>  | <b>1,317,406</b>  | <b>2,240,761</b>  | <b>2,627,046</b>  |
| <b>Total Non-operating Revenue</b>                   | <b>172,013</b>    | <b>407,359</b>    | <b>740,701</b>    | <b>213,667</b>    | <b>-89,551</b>    |
| <b>Total Investment Income</b>                       | <b>166,013</b>    | <b>265,284</b>    | <b>430,533</b>    | <b>150,389</b>    | <b>-148,402</b>   |
| Interest and Dividends                               | 166,013           | 265,284           | 137,353           | 148,110           | 82,309            |
| Realized Gains/Losses on Sales of Securities         | †                 | †                 | 293,180           | 2,279             | -230,711          |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 6,000             | 142,075           | 310,168           | 63,278            | 58,851            |
| <b>Excess of Revenue over Expenses</b>               | <b>1,687,355</b>  | <b>1,948,736</b>  | <b>2,058,107</b>  | <b>2,454,428</b>  | <b>2,537,495</b>  |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>1,687,355</b>  | <b>1,948,736</b>  | <b>2,058,107</b>  | <b>2,454,428</b>  | <b>2,537,495</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>1,846,477</b>  | <b>1,595,729</b>  | <b>1,817,492</b>  | <b>2,400,752</b>  | <b>2,338,324</b>  |
| Net Assets Released for Restrictions - Capital       | 56,250            | 8,232             | 62,439            | 78,110            | 222,963           |
| Unrealized Gains/Losses on Investments               | 102,872           | -14,428           | -303,054          | -131,786          | -422,134          |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | †                 | †                 | †                 | †                 |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | -346,811          | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Bridgton Hospital -- Bridgton, Me.                                  | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 2.990   | 3.883   | 3.927   | 3.499   | 5.030   |
| Current Ratio without Board Designated and Undesignated Investments | 2.333   | 2.877   | 3.013   | 2.314   | 4.140   |
| Days in Accounts Receivable   | 28.939  | 31.332  | 34.519  | 38.875  | 46.175  |
| Acid Test   | .121    | .151    | .183    | .325    | 1.279   |
| Days Cash on Hand, Current  | 6.466   | 5.968   | 6.294   | 9.922   | 40.366  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 41.666  | 45.583  | 37.755  | 46.052  | 68.466  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 19.901  | 22.757  | 29.783  | 26.113  | 25.618  |
| Average Payment Period, Current Liabilities                         | 53.586  | 39.404  | 34.443  | 30.498  | 31.557  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .444    | .482    | .530    | .576    | .600    |
| Fixed Asset Financing   | .704    | .682    | .625    | .582    | .573    |
| Cash Flow Divided by Total Debt                                     | .199    | .227    | .246    | .279    | .287    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .187    | .197    | .187    | .262    | .294    |
| Debt Service Coverage Total   | 2.277   | 3.521   | 2.593   | 4.404   | 4.546   |
| Debt Service Coverage Total with Operating Income Only              | 2.160   | 3.128   | 2.067   | 4.165   | 4.643   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .068    | .072    | .066    | .072    | .070    |
| Operating Margin  | .062    | .058    | .044    | .066    | .072    |
| Non Operating Revenue Margin  | .102    | .209    | .360    | .087    | -.035   |
| Return On Assets  | .068    | .076    | .077    | .085    | .080    |
| Return On Equity  | .153    | .157    | .145    | .148    | .134    |
| Markup  | 2.005   | 1.951   | 1.905   | 1.890   | 1.861   |
| Deductible  | .429    | .407    | .394    | .384    | .368    |
| Markup Adjustment for Deductible                                    | 1.154   | 1.164   | 1.161   | 1.170   | 1.180   |
| Reported Income Index   | .914    | 1.396   | 1.132   | 1.022   | 1.085   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | .998    | 1.055   | 1.157   | 1.186   | 1.145   |
| Fixed Asset Turnover  | 1.639   | 1.766   | 1.986   | 2.157   | 2.223   |
| Average Age Plant Depreciation Only                                 | 11.522  | 12.143  | 13.431  | 15.499  | 13.730  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .058    | .095    | .149    | .096    | .061    |
| Total Operating Revenue Growth                                      | .083    | .090    | .132    | .122    | .068    |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | .396    | .011    | 2.576   |
| Realized Gains Divided by Net Income                                | †       | †       | .142    | .001    | -.091   |
| Long Term Debt to Equity  | .958    | .833    | .670    | .552    | .494    |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Calais Regional Hospital -- Calais, Me.          | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>4,739,149</b>  | <b>7,746,754</b>  | <b>7,137,434</b>  | <b>7,019,954</b>  | <b>6,891,918</b>  |
| Cash and Investment                              | 96,103            | 38,209            | 262,510           | 700,671           | 2,004,383         |
| Current Assets Whose Use is Limited              | †                 | †                 | †                 | †                 | †                 |
| Net Patient Accounts Receivable                  | 2,032,260         | 3,605,144         | 2,944,492         | 3,025,929         | 3,696,157         |
| Due from Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Third Party Settlements Receivable               | 1,637,216         | 3,381,953         | 3,170,831         | 2,510,622         | 291,015           |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | †                 |
| Inventory  | †                 | †                 | †                 | †                 | †                 |
| Other Current Assets                             | 973,570           | 721,448           | 759,601           | 782,732           | 900,363           |
| <b>Total Non-Current Assets</b>                  | <b>12,019,236</b> | <b>23,454,079</b> | <b>22,504,954</b> | <b>22,354,206</b> | <b>21,414,215</b> |
| Trustee Held Investments                         | 196,386           | 286,533           | 112,613           | 195,336           | 277,845           |
| Board Designated and Undesignated Investments    | 761,427           | 69,881            | 601,667           | 1,634,413         | 1,675,835         |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 164,657           | 172,086           | 144,514           | 91,085            | 28,229            |
| Gross Property, Plant and Equipment (PP&E)       | 20,309,671        | 33,388,046        | 33,444,030        | 33,312,353        | 33,534,282        |
| Accumulated Depreciation                         | 9,412,905         | 10,462,467        | 11,797,870        | 12,878,981        | 14,101,976        |
| Net Property, Plant and Equipment (PP&E)         | 10,896,766        | 22,925,579        | 21,646,160        | 20,433,372        | 19,432,306        |
| <b>Total Unrestricted Assets</b>                 | <b>16,758,385</b> | <b>31,200,833</b> | <b>29,642,388</b> | <b>29,374,160</b> | <b>28,306,133</b> |
| <b>Total Current Liabilities</b>                 | <b>2,684,325</b>  | <b>3,749,848</b>  | <b>3,038,426</b>  | <b>2,858,445</b>  | <b>2,396,163</b>  |
| Current Long Term Debt (LTD)                     | 457,441           | 291,752           | 323,000           | 335,400           | 356,000           |
| Accounts Payable and Accrued Expenses            | 2,226,884         | 3,101,096         | 2,715,426         | 2,523,045         | 2,013,114         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | †                 | 357,000           | †                 | †                 | 27,049            |
| <b>Total Non-current Liabilities</b>             | <b>6,933,064</b>  | <b>18,281,898</b> | <b>17,958,796</b> | <b>17,616,943</b> | <b>17,261,208</b> |
| Long Term Debt                                   | 6,931,318         | 18,280,152        | 17,958,796        | 17,616,943        | 17,261,208        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | 1,746             | 1,746             | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                 | <b>7,140,998</b>  | <b>9,169,087</b>  | <b>8,645,166</b>  | <b>8,898,772</b>  | <b>8,648,762</b>  |
| <b>Total Liabilities &amp; Equity</b>            | <b>16,758,387</b> | <b>31,200,833</b> | <b>29,642,388</b> | <b>29,374,160</b> | <b>28,306,133</b> |
| <b>Total Restricted Assets</b>                   | <b>1,840,800</b>  | <b>981,060</b>    | <b>919,676</b>    | <b>721,011</b>    | <b>848,636</b>    |
| Cash and Investments                             | 1,437,022         | 721,369           | 792,730           | 693,659           | 835,508           |
| Receivables                                      | 403,778           | 259,691           | 126,946           | 27,352            | 13,128            |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>1,840,801</b>  | <b>981,060</b>    | <b>919,676</b>    | <b>721,011</b>    | <b>848,636</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>1,840,801</b>  | <b>981,060</b>    | <b>919,676</b>    | <b>721,011</b>    | <b>848,636</b>    |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 1,251,031         | 299,952           | 169,731           | 161,667           | 163,783           |
| Permanently Restricted Net Assets                | 589,770           | 681,108           | 749,945           | 559,344           | 684,853           |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Calais Regional Hospital -- Calais, Me.              | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>32,171,611</b> | <b>35,770,335</b> | <b>36,954,152</b> | <b>42,302,465</b> | <b>41,884,943</b> |
| Gross Inpatient Service Revenue                      | 9,425,604         | 10,173,582        | 10,117,292        | 11,737,363        | 10,135,996        |
| Gross Outpatient Service Revenue                     | 22,746,007        | 25,596,753        | 26,836,860        | 30,565,102        | 31,748,947        |
| Free Care (Charity Care)                             | 189,305           | 318,103           | 317,937           | 272,167           | 565,993           |
| Bad Debt (Provision for Bad Debt)                    | 619,437           | 774,657           | 753,066           | 1,164,268         | 1,173,224         |
| Contractuals   | 10,864,928        | 10,258,984        | 11,096,932        | 14,211,743        | 13,842,347        |
| Changes in Prior Year Estimated/Final Settlements    | †                 | †                 | †                 | †                 | †                 |
| Net Patient Service Revenue                          | 20,497,941        | 24,418,591        | 24,786,217        | 26,654,287        | 26,303,379        |
| Other Operating Revenue                              | 467,308           | 558,839           | 481,274           | 364,776           | 385,038           |
| <b>Total Operating Revenue</b>                       | <b>20,965,249</b> | <b>24,977,430</b> | <b>25,267,491</b> | <b>27,019,063</b> | <b>26,688,417</b> |
| <b>Total Operating Expenses</b>                      | <b>20,564,436</b> | <b>23,992,610</b> | <b>25,977,636</b> | <b>26,858,195</b> | <b>27,055,797</b> |
| Depreciation and Amortization                        | 641,342           | 1,079,797         | 1,475,632         | 1,316,719         | 1,288,903         |
| Interest   | 47,600            | 430,311           | 978,255           | 942,959           | 915,616           |
| Other Operating Expenses                             | 19,875,494        | 22,482,502        | 23,523,749        | 24,598,517        | 24,851,278        |
| <b>Net Operating Income</b>                          | <b>400,813</b>    | <b>984,820</b>    | <b>-710,145</b>   | <b>160,868</b>    | <b>-367,380</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>51,437</b>     | <b>23,028</b>     | <b>52,966</b>     | <b>75,406</b>     | <b>116,073</b>    |
| <b>Total Investment Income</b>                       | <b>33,141</b>     | <b>60,698</b>     | <b>55,153</b>     | <b>49,393</b>     | <b>56,747</b>     |
| Interest and Dividends                               | 33,141            | 60,698            | 55,153            | 49,393            | 56,747            |
| Realized Gains/Losses on Sales of Securities         | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | 1,194             | -58,160           | -32,260           | -26,176           | -615              |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 17,102            | 20,490            | 30,073            | 52,189            | 59,941            |
| <b>Excess of Revenue over Expenses</b>               | <b>452,250</b>    | <b>1,007,848</b>  | <b>-657,179</b>   | <b>236,274</b>    | <b>-251,307</b>   |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>452,250</b>    | <b>1,007,848</b>  | <b>-657,179</b>   | <b>236,274</b>    | <b>-251,307</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>512,898</b>    | <b>2,028,090</b>  | <b>-523,919</b>   | <b>253,605</b>    | <b>-250,010</b>   |
| Net Assets Released for Restrictions - Capital       | 45,030            | 1,003,656         | 132,600           | 19,300            | †                 |
| Unrealized Gains/Losses on Investments               | 15,618            | 16,586            | 660               | -1,969            | 1,297             |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | †                 | †                 | †                 | †                 |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

| Calais Regional Hospital -- Calais, Me.                             | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 2.049   | 2.085   | 2.547   | 3.028   | 3.576   |
| Current Ratio without Board Designated and Undesignated Investments | 1.765   | 2.066   | 2.349   | 2.456   | 2.876   |
| Days in Accounts Receivable   | 36.188  | 53.888  | 43.360  | 41.437  | 51.290  |
| Acid Test   | .036    | .010    | .086    | .245    | .836    |
| Days Cash on Hand, Current  | 1.761   | .609    | 3.911   | 10.013  | 28.393  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 15.710  | 1.722   | 12.873  | 33.369  | 52.132  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 40.798  | 49.400  | 40.451  | 36.056  | 28.517  |
| Average Payment Period, Current Liabilities                         | 49.178  | 59.735  | 45.263  | 40.849  | 33.943  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .426    | .294    | .292    | .303    | .306    |
| Fixed Asset Financing   | .636    | .797    | .830    | .862    | .888    |
| Cash Flow Divided by Total Debt                                     | .114    | .095    | .039    | .076    | .053    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .108    | .094    | .036    | .072    | .047    |
| Debt Service Coverage Total   | 2.297   | 2.836   | 1.415   | 1.972   | 1.561   |
| Debt Service Coverage Total with Operating Income Only              | 2.193   | 2.810   | 1.373   | 1.912   | 1.469   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .022    | .040    | -.026   | .009    | -.009   |
| Operating Margin  | .019    | .039    | -.028   | .006    | -.014   |
| Non Operating Revenue Margin  | .114    | .023    | -.081   | .319    | -.462   |
| Return On Assets  | .027    | .032    | -.022   | .008    | -.009   |
| Return On Equity  | .063    | .110    | -.076   | .027    | -.029   |
| Markup  | 1.587   | 1.514   | 1.441   | 1.589   | 1.562   |
| Deductible  | .338    | .287    | .300    | .336    | .330    |
| Markup Adjustment for Deductible                                    | 1.059   | 1.087   | 1.014   | 1.059   | 1.051   |
| Reported Income Index   | .882    | .497    | 1.254   | .932    | 1.005   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.254   | .801    | .854    | .922    | .947    |
| Fixed Asset Turnover  | 1.924   | 1.090   | 1.167   | 1.322   | 1.373   |
| Average Age Plant Depreciation Only                                 | 14.677  | 9.689   | 7.995   | 9.781   | 10.941  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .195    | .167    | .083    | .034    | .007    |
| Total Operating Revenue Growth                                      | .121    | .191    | .012    | .069    | -.012   |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | †       | †       |
| Realized Gains Divided by Net Income                                | †       | †       | †       | †       | †       |
| Long Term Debt to Equity  | .971    | 1.994   | 2.077   | 1.980   | 1.996   |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Cary Medical Center -- Caribou, Me.              | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>7,803,723</b>  | <b>8,120,366</b>  | <b>10,176,905</b> | <b>9,611,646</b>  | <b>7,967,390</b>  |
| Cash and Investment                              | 477,049           | 162,665           | 233,345           | 1,390,623         | 1,834,652         |
| Current Assets Whose Use is Limited              | 2,506,768         | 3,655,884         | 3,633,647         | †                 | †                 |
| Net Patient Accounts Receivable                  | 1,843,289         | 1,849,131         | 3,098,508         | 3,408,599         | 3,103,681         |
| Due from Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Third Party Settlements Receivable               | 860,582           | †                 | 1,146,627         | 3,290,468         | 1,414,861         |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | †                 |
| Inventory  | †                 | †                 | †                 | †                 | †                 |
| Other Current Assets                             | 2,116,035         | 2,452,686         | 2,064,778         | 1,521,956         | 1,614,196         |
| <b>Total Non-Current Assets</b>                  | <b>14,819,989</b> | <b>14,708,843</b> | <b>12,112,731</b> | <b>16,053,314</b> | <b>15,881,071</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 4,965,725         | 5,343,290         | 2,962,959         | 5,200,086         | 6,137,590         |
| Due From Affiliates                              | 127,000           | 154,691           | 130,437           | 105,392           | 162,703           |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 518,668           | 664,133           | 509,732           | 543,483           | 299,228           |
| Gross Property, Plant and Equipment (PP&E)       | 28,784,739        | 29,458,159        | 29,987,082        | 31,288,208        | 30,004,539        |
| Accumulated Depreciation                         | 19,576,143        | 20,911,430        | 21,477,479        | 21,083,855        | 20,722,989        |
| Net Property, Plant and Equipment (PP&E)         | 9,208,596         | 8,546,729         | 8,509,603         | 10,204,353        | 9,281,550         |
| <b>Total Unrestricted Assets</b>                 | <b>22,623,712</b> | <b>22,829,209</b> | <b>22,289,636</b> | <b>25,664,960</b> | <b>23,848,461</b> |
| <b>Total Current Liabilities</b>                 | <b>4,332,499</b>  | <b>4,858,732</b>  | <b>4,811,050</b>  | <b>6,018,759</b>  | <b>5,733,580</b>  |
| Current Long Term Debt (LTD)                     | 489,130           | 500,364           | 467,919           | 721,596           | 787,784           |
| Accounts Payable and Accrued Expenses            | 3,534,127         | 3,839,346         | 3,841,245         | 4,633,282         | 3,936,574         |
| Estimated Third Party Settlements                | †                 | 200,335           | †                 | †                 | 534,956           |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | 309,242           | 318,687           | 501,886           | 663,881           | 474,266           |
| <b>Total Non-current Liabilities</b>             | <b>4,989,446</b>  | <b>4,440,261</b>  | <b>3,938,314</b>  | <b>4,677,098</b>  | <b>3,996,901</b>  |
| Long Term Debt                                   | 4,483,356         | 3,982,991         | 3,515,072         | 4,273,095         | 3,612,136         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | 506,090           | 457,270           | 423,242           | 404,003           | 384,765           |
| <b>Fund Balance Unrestricted</b>                 | <b>13,301,767</b> | <b>13,530,216</b> | <b>13,540,272</b> | <b>14,969,103</b> | <b>14,117,980</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>22,623,712</b> | <b>22,829,209</b> | <b>22,289,636</b> | <b>25,664,960</b> | <b>23,848,461</b> |
| <b>Total Restricted Assets</b>                   | <b>611,814</b>    | <b>10,532</b>     | <b>22,237</b>     | <b>16,050</b>     | <b>19,756</b>     |
| Cash and Investments                             | 611,814           | 10,532            | 22,237            | 16,050            | 19,756            |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>611,814</b>    | <b>10,532</b>     | <b>22,237</b>     | <b>16,050</b>     | <b>19,756</b>     |
| <b>Total Restricted Fund Balance</b>             | <b>611,814</b>    | <b>10,532</b>     | <b>22,237</b>     | <b>16,050</b>     | <b>19,756</b>     |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 611,814           | 10,532            | 22,237            | 16,050            | 19,756            |
| Permanently Restricted Net Assets                | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Cary Medical Center -- Caribou, Me.                  | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>79,806,352</b> | <b>82,185,692</b> | <b>86,469,363</b> | <b>90,183,359</b> | <b>85,955,035</b> |
| Gross Inpatient Service Revenue                      | 29,594,938        | 27,362,385        | 26,895,840        | 28,403,239        | 22,881,424        |
| Gross Outpatient Service Revenue                     | 50,211,414        | 54,823,307        | 59,573,523        | 61,780,120        | 63,073,611        |
| Free Care (Charity Care)                             | 855,290           | 1,034,739         | 1,122,783         | 703,062           | 1,115,624         |
| Bad Debt (Provision for Bad Debt)                    | 1,505,274         | 760,652           | 892,435           | 1,522,564         | 933,916           |
| Contractuals   | 41,595,083        | 43,389,603        | 45,355,342        | 48,992,229        | 44,417,458        |
| Changes in Prior Year Estimated/Final Settlements    | †                 | †                 | 475,000           | -4,339,000        | -819,000          |
| Net Patient Service Revenue                          | 35,850,705        | 37,000,698        | 38,623,803        | 43,304,504        | 40,307,037        |
| Other Operating Revenue                              | 3,478,442         | 3,188,081         | 3,162,937         | 3,029,810         | 2,918,862         |
| <b>Total Operating Revenue</b>                       | <b>39,329,147</b> | <b>40,188,779</b> | <b>41,786,740</b> | <b>46,334,314</b> | <b>43,225,899</b> |
| <b>Total Operating Expenses</b>                      | <b>38,161,557</b> | <b>40,356,687</b> | <b>42,180,875</b> | <b>45,155,845</b> | <b>44,017,422</b> |
| Depreciation and Amortization                        | 1,827,521         | 1,704,559         | 1,443,711         | 1,534,166         | 1,675,599         |
| Interest   | 169,729           | 195,700           | 179,921           | 163,820           | 150,614           |
| Other Operating Expenses                             | 36,164,307        | 38,456,428        | 40,557,243        | 43,457,859        | 42,191,209        |
| <b>Net Operating Income</b>                          | <b>1,167,590</b>  | <b>-167,908</b>   | <b>-394,135</b>   | <b>1,178,469</b>  | <b>-791,523</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>186,756</b>    | <b>381,158</b>    | <b>452,503</b>    | <b>131,428</b>    | <b>67,233</b>     |
| <b>Total Investment Income</b>                       | <b>173,073</b>    | <b>367,050</b>    | <b>422,584</b>    | <b>114,897</b>    | <b>46,591</b>     |
| Interest and Dividends                               | 173,073           | 367,050           | 422,584           | 113,708           | 17,822            |
| Realized Gains/Losses on Sales of Securities         | †                 | †                 | †                 | 1,189             | 28,769            |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 13,683            | 14,108            | 29,919            | 16,531            | 20,642            |
| <b>Excess of Revenue over Expenses</b>               | <b>1,354,346</b>  | <b>213,250</b>    | <b>58,368</b>     | <b>1,309,897</b>  | <b>-724,290</b>   |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>1,354,346</b>  | <b>213,250</b>    | <b>58,368</b>     | <b>1,309,897</b>  | <b>-724,290</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>1,342,819</b>  | <b>243,744</b>    | <b>205,211</b>    | <b>1,447,677</b>  | <b>-833,341</b>   |
| Net Assets Released for Restrictions - Capital       | 31,473            | 15,199            | 4,165             | 5,361             | 1,260             |
| Unrealized Gains/Losses on Investments               | -43,000           | 15,295            | 142,678           | 132,419           | -110,311          |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | †                 | †                 | †                 | †                 |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Cary Medical Center -- Caribou, Me.                                 | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 2.947   | 2.771   | 2.731   | 2.461   | 2.460   |
| Current Ratio without Board Designated and Undesignated Investments | 1.801   | 1.671   | 2.115   | 1.597   | 1.390   |
| Days in Accounts Receivable   | 18.767  | 18.241  | 29.281  | 28.730  | 28.105  |
| Acid Test   | .689    | .786    | .804    | .231    | .320    |
| Days Cash on Hand, Current  | 29.974  | 36.059  | 34.648  | 11.636  | 15.815  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 79.859  | 86.517  | 61.196  | 55.147  | 68.723  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 35.503  | 36.256  | 34.417  | 38.769  | 33.935  |
| Average Payment Period, Current Liabilities                         | 43.523  | 45.882  | 43.106  | 50.361  | 49.425  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .588    | .593    | .607    | .583    | .592    |
| Fixed Asset Financing   | .487    | .466    | .413    | .419    | .389    |
| Cash Flow Divided by Total Debt                                     | .341    | .206    | .172    | .266    | .098    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .321    | .165    | .120    | .254    | .091    |
| Debt Service Coverage Total   | 6.631   | 3.086   | 2.472   | 4.761   | 1.263   |
| Debt Service Coverage Total with Operating Income Only              | 6.262   | 2.530   | 1.807   | 4.553   | 1.186   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .034    | .005    | .001    | .028    | -.017   |
| Operating Margin  | .030    | -.004   | -.009   | .025    | -.018   |
| Non Operating Revenue Margin  | .138    | 1.787   | 7.753   | .100    | -.093   |
| Return On Assets  | .060    | .009    | .003    | .051    | -.030   |
| Return On Equity  | .102    | .016    | .004    | .088    | -.051   |
| Markup  | 2.182   | 2.115   | 2.125   | 2.064   | 2.019   |
| Deductible  | .521    | .528    | .525    | .543    | .517    |
| Markup Adjustment for Deductible                                    | 1.092   | 1.040   | 1.050   | .979    | 1.010   |
| Reported Income Index   | .988    | .933    | 5.804   | .917    | .851    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.747   | 1.777   | 1.895   | 1.810   | 1.815   |
| Fixed Asset Turnover  | 4.271   | 4.702   | 4.911   | 4.541   | 4.657   |
| Average Age Plant Depreciation Only                                 | 10.712  | 12.268  | 14.877  | 13.743  | 12.368  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .000    | .058    | .045    | .071    | -.025   |
| Total Operating Revenue Growth                                      | -.048   | .022    | .040    | .109    | -.067   |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | .009    | .428    |
| Realized Gains Divided by Net Income                                | †       | †       | †       | .001    | -.040   |
| Long Term Debt to Equity  | .337    | .294    | .260    | .285    | .256    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Central Maine Medical Center -- Lewiston, Me.    | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS                                    | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Current Assets</b>                      | <b>58,235,788</b>  | <b>67,634,318</b>  | <b>74,051,303</b>  | <b>51,207,849</b>  | <b>67,253,231</b>  |
| Cash and Investment                              | 9,929,794          | 14,576,550         | 11,338,019         | 3,176,255          | 2,969,278          |
| Current Assets Whose Use is Limited              | 3,141,733          | 3,451,815          | 3,966,730          | 3,951,227          | 3,952,008          |
| Net Patient Accounts Receivable                  | 16,327,167         | 17,694,740         | 21,672,017         | 27,425,518         | 32,071,969         |
| Due from Affiliates                              | 91,145             | 115,018            | 115,701            | 103,187            | 159,624            |
| Third Party Settlements Receivable               | 24,736,292         | 25,465,832         | 31,173,207         | 10,615,311         | 22,127,402         |
| Other Accounts Receivable                        | †                  | †                  | †                  | †                  | †                  |
| Inventory  | 1,875,424          | 2,157,556          | 2,866,931          | 2,888,826          | 2,833,123          |
| Other Current Assets                             | 2,134,233          | 4,172,807          | 2,918,698          | 3,047,525          | 3,139,827          |
| <b>Total Non-Current Assets</b>                  | <b>109,504,743</b> | <b>121,447,059</b> | <b>129,841,072</b> | <b>165,084,238</b> | <b>160,510,336</b> |
| Trustee Held Investments                         | 5,214,535          | 14,921,008         | 13,772,656         | 9,562,221          | 9,704,066          |
| Board Designated and Undesignated Investments    | †                  | †                  | †                  | †                  | †                  |
| Due From Affiliates                              | †                  | †                  | †                  | †                  | †                  |
| Investments in Affiliates                        | 2,104,516          | †                  | †                  | †                  | †                  |
| Other Non-current Assets                         | 2,853,248          | 5,395,512          | 6,175,314          | 37,779,299         | 27,167,322         |
| Gross Property, Plant and Equipment (PP&E)       | 192,217,083        | 203,692,580        | 222,534,525        | 242,001,859        | 260,558,246        |
| Accumulated Depreciation                         | 92,884,639         | 102,562,041        | 112,641,423        | 124,259,141        | 136,919,298        |
| Net Property, Plant and Equipment (PP&E)         | 99,332,444         | 101,130,539        | 109,893,102        | 117,742,718        | 123,638,948        |
| <b>Total Unrestricted Assets</b>                 | <b>167,740,531</b> | <b>189,081,377</b> | <b>203,892,375</b> | <b>216,292,087</b> | <b>227,763,567</b> |
| <b>Total Current Liabilities</b>                 | <b>17,134,299</b>  | <b>21,244,840</b>  | <b>23,914,291</b>  | <b>35,531,703</b>  | <b>35,242,541</b>  |
| Current Long Term Debt (LTD)                     | 2,153,935          | 2,718,464          | 2,816,847          | 3,140,317          | 3,725,853          |
| Accounts Payable and Accrued Expenses            | 14,979,442         | 18,526,376         | 21,097,444         | 20,629,534         | 22,940,848         |
| Estimated Third Party Settlements                | †                  | †                  | †                  | †                  | †                  |
| Due to Affiliates                                | †                  | †                  | †                  | †                  | †                  |
| Other Current Liabilities                        | 922                | †                  | †                  | 11,761,852         | 8,575,840          |
| <b>Total Non-current Liabilities</b>             | <b>79,571,688</b>  | <b>92,290,718</b>  | <b>99,385,686</b>  | <b>97,772,487</b>  | <b>105,370,980</b> |
| Long Term Debt                                   | 72,483,869         | 84,553,682         | 89,466,017         | 89,785,694         | 98,031,578         |
| Estimated Third Party Settlements                | †                  | †                  | †                  | †                  | †                  |
| Due to Affiliates                                | †                  | †                  | †                  | †                  | †                  |
| Self Insurance Fund                              | 1,650,830          | 1,373,232          | 1,633,142          | 1,590,552          | 1,617,687          |
| Accrued Pension and Post Retiree Health Benefits | 5,436,989          | 4,773,861          | 6,601,187          | 4,609,781          | 3,840,067          |
| Other Non-Current Liabilities                    | †                  | 1,589,943          | 1,685,340          | 1,786,460          | 1,881,648          |
| <b>Fund Balance Unrestricted</b>                 | <b>71,034,544</b>  | <b>75,545,819</b>  | <b>80,592,398</b>  | <b>82,987,897</b>  | <b>87,150,046</b>  |
| <b>Total Liabilities &amp; Equity</b>            | <b>167,740,531</b> | <b>189,081,377</b> | <b>203,892,375</b> | <b>216,292,087</b> | <b>227,763,567</b> |
| <b>Total Restricted Assets</b>                   | <b>14,622,457</b>  | <b>13,862,769</b>  | <b>15,147,589</b>  | <b>14,806,605</b>  | <b>13,323,117</b>  |
| Cash and Investments                             | 14,622,457         | 13,862,769         | 14,647,090         | 14,311,240         | 12,828,504         |
| Receivables                                      | †                  | †                  | †                  | †                  | †                  |
| Other Assets                                     | †                  | †                  | 500,499            | 495,365            | 494,613            |
| <b>Total Restricted Liabilities and Equity</b>   | <b>14,622,457</b>  | <b>3,860,769</b>   | <b>15,147,589</b>  | <b>14,806,605</b>  | <b>13,323,117</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>14,622,457</b>  | <b>3,860,769</b>   | <b>15,147,589</b>  | <b>14,806,605</b>  | <b>13,323,117</b>  |
| Total Liabilities                                | †                  | †                  | †                  | †                  | †                  |
| Temporarily Restricted Net Assets                | 2,406,677          | 2,749,381          | 3,007,425          | 1,678,602          | 520,499            |
| Permanently Restricted Net Assets                | 12,215,780         | 1,111,388          | 12,140,164         | 13,128,003         | 12,802,618         |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Central Maine Medical Center -- Lewiston, Me.        | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>353,675,486</b> | <b>391,254,167</b> | <b>434,315,385</b> | <b>482,248,949</b> | <b>551,343,474</b> |
| Gross Inpatient Service Revenue                      | 193,982,442        | 209,785,151        | 221,089,799        | 236,252,181        | 257,740,517        |
| Gross Outpatient Service Revenue                     | 159,693,044        | 181,469,016        | 213,225,586        | 245,996,768        | 293,602,957        |
| Free Care (Charity Care)                             | 3,911,129          | 7,078,574          | 7,838,054          | 8,725,668          | 11,164,718         |
| Bad Debt (Provision for Bad Debt)                    | 6,741,564          | 8,100,422          | 9,335,647          | 11,001,563         | 12,318,875         |
| Contractuals   | 163,396,579        | 173,418,491        | 188,764,689        | 218,170,687        | 257,032,782        |
| Changes in Prior Year Estimated/Final Settlements    | -9,597,183         | -95,443            | †                  | -86,394            | †                  |
| Net Patient Service Revenue                          | 189,223,397        | 202,752,123        | 228,376,995        | 244,437,425        | 270,827,099        |
| Other Operating Revenue                              | 5,719,889          | 5,879,471          | 7,692,483          | 8,923,714          | 9,233,920          |
| <b>Total Operating Revenue</b>                       | <b>194,943,286</b> | <b>208,631,594</b> | <b>236,069,478</b> | <b>253,361,139</b> | <b>280,061,019</b> |
| <b>Total Operating Expenses</b>                      | <b>180,231,553</b> | <b>202,788,433</b> | <b>233,293,950</b> | <b>252,928,177</b> | <b>276,176,439</b> |
| Depreciation and Amortization                        | 10,842,108         | 11,873,415         | 12,622,403         | 13,281,682         | 14,467,997         |
| Interest   | 3,780,585          | 4,389,783          | 3,882,784          | 4,957,742          | 4,240,062          |
| Other Operating Expenses                             | 165,608,860        | 186,525,235        | 216,788,763        | 234,688,753        | 257,468,380        |
| <b>Net Operating Income</b>                          | <b>14,711,733</b>  | <b>5,843,161</b>   | <b>2,775,528</b>   | <b>432,962</b>     | <b>3,884,580</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>384,713</b>     | <b>139,989</b>     | <b>1,007,338</b>   | <b>906,411</b>     | <b>483,032</b>     |
| <b>Total Investment Income</b>                       | <b>530,860</b>     | <b>362,935</b>     | <b>549,611</b>     | <b>333,674</b>     | <b>24,238</b>      |
| Interest and Dividends                               | 541,857            | 294,288            | 531,778            | 342,942            | 13,507             |
| Realized Gains/Losses on Sales of Securities         | -10,997            | 68,647             | 17,833             | -9,268             | 10,731             |
| Permanently Impaired Security Writedowns             | †                  | †                  | †                  | †                  | †                  |
| Gains/Losses on Joint Ventures/Equity Investments    | -146,147           | 269,292            | 457,727            | 252,492            | 203,241            |
| Permanently Impaired Writedowns of Other Assets      | †                  | †                  | †                  | †                  | †                  |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | †                  | -492,238           | †                  | 320,245            | 255,553            |
| <b>Excess of Revenue over Expenses</b>               | <b>15,096,446</b>  | <b>5,983,150</b>   | <b>3,782,866</b>   | <b>1,339,373</b>   | <b>4,367,612</b>   |
| Extraordinary Gains/Losses                           | †                  | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                         | <b>15,096,446</b>  | <b>5,983,150</b>   | <b>3,782,866</b>   | <b>1,339,373</b>   | <b>4,367,612</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>14,895,899</b>  | <b>4,511,275</b>   | <b>5,046,579</b>   | <b>2,395,500</b>   | <b>4,162,149</b>   |
| Net Assets Released for Restrictions - Capital       | -200,547           | 156,091            | 1,131,469          | 838,737            | 28,323             |
| Unrealized Gains/Losses on Investments               | †                  | -304,677           | 132,244            | 217,390            | -233,786           |
| Minimum Pension Liability Adjustment                 | †                  | †                  | †                  | †                  | †                  |
| Transfers From/To Affiliates                         | †                  | †                  | †                  | †                  | †                  |
| Mergers  | †                  | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                  | †                  | †                  | †                  | †                  |
| Other Changes  | †                  | -1,323,289         | †                  | †                  | †                  |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Central Maine Medical Center -- Lewiston, Me.                       | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 3.399   | 3.184   | 3.097   | 1.441   | 1.908   |
| Current Ratio without Board Designated and Undesignated Investments | 3.399   | 3.184   | 3.097   | 1.441   | 1.908   |
| Days in Accounts Receivable   | 31.494  | 31.855  | 34.637  | 40.952  | 43.224  |
| Acid Test   | .763    | .849    | .640    | .201    | .196    |
| Days Cash on Hand, Current  | 28.166  | 34.467  | 25.315  | 10.856  | 9.653   |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 28.166  | 34.467  | 25.315  | 10.856  | 9.653   |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 32.278  | 35.420  | 34.896  | 31.420  | 31.995  |
| Average Payment Period, Current Liabilities                         | 36.921  | 40.617  | 39.555  | 54.118  | 49.152  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .423    | .400    | .395    | .384    | .383    |
| Fixed Asset Financing   | .730    | .836    | .814    | .763    | .793    |
| Cash Flow Divided by Total Debt                                     | .268    | .157    | .133    | .110    | .134    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .264    | .156    | .125    | .103    | .131    |
| Debt Service Coverage Total   | 2.732   | 3.400   | 3.073   | 2.518   | 3.127   |
| Debt Service Coverage Total with Operating Income Only              | 2.697   | 3.378   | 2.921   | 2.402   | 3.061   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .077    | .029    | .016    | .005    | .016    |
| Operating Margin  | .075    | .028    | .012    | .002    | .014    |
| Non Operating Revenue Margin  | .025    | .023    | .266    | .677    | .111    |
| Return On Assets  | .090    | .032    | .019    | .006    | .019    |
| Return On Equity  | .213    | .079    | .047    | .016    | .050    |
| Markup  | 1.994   | 1.958   | 1.895   | 1.942   | 2.030   |
| Deductible  | .462    | .443    | .435    | .452    | .466    |
| Markup Adjustment for Deductible                                    | 1.087   | 1.103   | 1.086   | 1.079   | 1.099   |
| Reported Income Index   | 1.013   | 1.326   | .750    | .559    | 1.049   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.164   | 1.104   | 1.163   | 1.176   | 1.232   |
| Fixed Asset Turnover  | 1.963   | 2.063   | 2.148   | 2.152   | 2.265   |
| Average Age Plant Depreciation Only                                 | 8.567   | 8.638   | 8.924   | 9.356   | 9.464   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .038    | .125    | .150    | .084    | .092    |
| Total Operating Revenue Growth                                      | .113    | .070    | .132    | .073    | .105    |
| Realized Gains Divided by Non-Operating Revenue                     | -.029   | .490    | .018    | -.010   | .022    |
| Realized Gains Divided by Net Income                                | -.001   | .011    | .005    | -.007   | .002    |
| Long Term Debt to Equity  | 1.020   | 1.119   | 1.110   | 1.082   | 1.125   |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Charles A. Dean Memorial Hospital -- Greenville, Me.. | FY 2005          | FY 2006          | FY 2007          | FY 2008          | FY 2009          |
|---|------------------|------------------|------------------|------------------|------------------|
| DATA ELEMENTS   | \$               | \$               | \$               | \$               | \$               |
| <b>Total Current Assets</b>                           | <b>1,353,216</b> | <b>1,623,672</b> | <b>1,828,634</b> | <b>2,170,544</b> | <b>2,679,841</b> |
| Cash and Investment                                   | 508,539          | 523,918          | 280,760          | 479,239          | 783,582          |
| Current Assets Whose Use is Limited                   | †                | †                | †                | †                | †                |
| Net Patient Accounts Receivable                       | 459,527          | 698,991          | 754,081          | 510,580          | 508,469          |
| Due from Affiliates                                   | †                | 4,577            | 26,043           | †                | 37,022           |
| Third Party Settlements Receivable                    | 220,066          | 225,922          | 446,918          | 783,769          | 948,059          |
| Other Accounts Receivable                             | 2,143            | †                | 121,751          | 167,005          | 146,807          |
| Inventory   | 113,458          | 112,612          | 157,327          | 188,526          | 225,101          |
| Other Current Assets                                  | 49,483           | 57,652           | 41,754           | 41,425           | 30,801           |
| <b>Total Non-Current Assets</b>                       | <b>2,482,630</b> | <b>6,618,062</b> | <b>4,074,407</b> | <b>4,084,969</b> | <b>4,025,721</b> |
| Trustee Held Investments                              | †                | †                | 3,825            | 9,098            | 1,381            |
| Board Designated and Undesignated Investments         | 49,406           | 71,431           | 110,204          | 127,801          | 153,059          |
| Due From Affiliates                                   | †                | †                | †                | †                | †                |
| Investments in Affiliates                             | †                | †                | †                | †                | †                |
| Other Non-current Assets                              | 281,363          | 686,515          | 1,024,244        | 1,125,057        | 654,718          |
| Gross Property, Plant and Equipment (PP&E)            | 5,386,382        | 5,860,422        | 6,831,022        | 7,096,875        | 7,859,289        |
| Accumulated Depreciation                              | 3,234,521        | 306              | 3,894,888        | 4,273,862        | 4,642,726        |
| Net Property, Plant and Equipment (PP&E)              | 2,151,861        | 5,860,116        | 2,936,134        | 2,823,013        | 3,216,563        |
| <b>Total Unrestricted Assets</b>                      | <b>3,835,846</b> | <b>8,241,734</b> | <b>5,903,041</b> | <b>6,255,513</b> | <b>6,705,562</b> |
| <b>Total Current Liabilities</b>                      | <b>2,742,094</b> | <b>3,559,969</b> | <b>3,682,265</b> | <b>3,855,999</b> | <b>4,189,574</b> |
| Current Long Term Debt (LTD)                          | 111,507          | 553,306          | 108,339          | 135,317          | 144,047          |
| Accounts Payable and Accrued Expenses                 | 629,499          | 897,936          | 992,184          | 1,001,380        | 1,070,445        |
| Estimated Third Party Settlements                     | 1,324,367        | 1,470,847        | 1,538,008        | 1,809,047        | 2,191,704        |
| Due to Affiliates                                     | 99,721           | 141,140          | 78,263           | 148,459          | 72,464           |
| Other Current Liabilities                             | 577,000          | 496,740          | 965,471          | 761,796          | 710,914          |
| <b>Total Non-current Liabilities</b>                  | <b>1,303,349</b> | <b>863,869</b>   | <b>1,293,675</b> | <b>1,598,542</b> | <b>1,639,992</b> |
| Long Term Debt  | 885,748          | 333,389          | 654,007          | 606,096          | 462,043          |
| Estimated Third Party Settlements                     | †                | †                | †                | †                | †                |
| Due to Affiliates                                     | †                | †                | †                | †                | †                |
| Self Insurance Fund                                   | †                | †                | †                | †                | †                |
| Accrued Pension and Post Retiree Health Benefits      | 417,601          | 530,480          | 639,668          | 992,446          | 1,177,949        |
| Other Non-Current Liabilities                         | †                | †                | †                | †                | †                |
| <b>Fund Balance Unrestricted</b>                      | <b>-209,597</b>  | <b>252,377</b>   | <b>927,101</b>   | <b>800,972</b>   | <b>875,996</b>   |
| <b>Total Liabilities &amp; Equity</b>                 | <b>3,835,846</b> | <b>4,676,215</b> | <b>5,903,041</b> | <b>6,255,513</b> | <b>6,705,562</b> |
| <b>Total Restricted Assets</b>                        | <b>1,537,303</b> | <b>1,406,779</b> | <b>952,385</b>   | <b>880,835</b>   | <b>846,736</b>   |
| Cash and Investments                                  | 1,537,303        | 1,037,167        | 576,177          | 587,442          | 591,708          |
| Receivables   | †                | 369,612          | 376,208          | 293,393          | 255,028          |
| Other Assets  | †                | †                | †                | †                | †                |
| <b>Total Restricted Liabilities and Equity</b>        | <b>1,537,303</b> | <b>1,406,779</b> | <b>952,385</b>   | <b>880,835</b>   | <b>846,736</b>   |
| <b>Total Restricted Fund Balance</b>                  | <b>1,537,303</b> | <b>1,406,779</b> | <b>952,385</b>   | <b>880,835</b>   | <b>846,736</b>   |
| Total Liabilities                                     | †                | †                | †                | †                | †                |
| Temporarily Restricted Net Assets                     | 1,196,605        | 1,066,081        | 611,687          | 534,983          | 498,384          |
| Permanently Restricted Net Assets                     | 340,698          | 340,698          | 340,698          | 345,852          | 348,352          |

† Data not available or not applicable



# Maine Health Data Organization Hospital Financial Report Part III

| Charles A. Dean Memorial Hospital -- Greenville, Me.. | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS   | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>     | <b>10,016,874</b> | <b>11,418,044</b> | <b>13,191,027</b> | <b>15,905,898</b> | <b>17,537,064</b> |
| Gross Inpatient Service Revenue                       | 2,888,701         | 3,429,399         | 4,070,295         | 4,362,990         | 4,935,240         |
| Gross Outpatient Service Revenue                      | 7,128,173         | 7,988,645         | 9,120,732         | 11,542,908        | 12,601,824        |
| Free Care (Charity Care)                              | 100,144           | 293,120           | 437,874           | 398,321           | 395,616           |
| Bad Debt (Provision for Bad Debt)                     | 391,888           | 233,551           | 312,206           | 444,746           | 542,986           |
| Contractuals  | 2,322,096         | 2,618,119         | 2,744,903         | 3,522,172         | 4,650,715         |
| Changes in Prior Year Estimated/Final Settlements     | 165,000           | -472,808          | -546,564          | -341,993          | -503,329          |
| Net Patient Service Revenue                           | 7,037,746         | 8,746,062         | 10,242,608        | 11,882,652        | 12,451,076        |
| Other Operating Revenue                               | 201,543           | 187,704           | 217,520           | 349,780           | 237,591           |
| <b>Total Operating Revenue</b>                        | <b>7,239,289</b>  | <b>8,933,766</b>  | <b>10,460,128</b> | <b>12,232,432</b> | <b>12,688,667</b> |
| <b>Total Operating Expenses</b>                       | <b>7,909,581</b>  | <b>8,839,435</b>  | <b>10,508,896</b> | <b>12,219,749</b> | <b>13,176,995</b> |
| Depreciation and Amortization                         | 272,947           | 331,680           | 343,798           | 378,974           | 407,972           |
| Interest  | 69,059            | 98,535            | 100,751           | 99,935            | 64,891            |
| Other Operating Expenses                              | 7,567,575         | 8,409,220         | 10,064,347        | 11,740,840        | 12,704,132        |
| <b>Net Operating Income</b>                           | <b>-670,292</b>   | <b>94,331</b>     | <b>-48,768</b>    | <b>12,683</b>     | <b>-488,328</b>   |
| <b>Total Non-operating Revenue</b>                    | <b>34,095</b>     | <b>61,026</b>     | <b>57,152</b>     | <b>31,257</b>     | <b>-14,064</b>    |
| <b>Total Investment Income</b>                        | <b>34,095</b>     | <b>61,026</b>     | <b>56,422</b>     | <b>30,306</b>     | <b>-14,064</b>    |
| Interest and Dividends                                | 34,095            | 61,026            | 57,694            | 37,116            | -293              |
| Realized Gains/Losses on Sales of Securities          | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Security Writedowns              | †                 | †                 | -1,272            | -6,810            | -13,771           |
| Gains/Losses on Joint Ventures/Equity Investments     | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets       | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.)  | †                 | †                 | 730               | 951               | †                 |
| <b>Excess of Revenue over Expenses</b>                | <b>-636,197</b>   | <b>155,357</b>    | <b>8,384</b>      | <b>43,940</b>     | <b>-502,392</b>   |
| Extraordinary Gains/Losses                            | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                          | <b>-636,197</b>   | <b>155,357</b>    | <b>8,384</b>      | <b>43,940</b>     | <b>-502,392</b>   |
| <b>Total Change in Unrestricted Net Assets</b>        | <b>-479,316</b>   | <b>461,974</b>    | <b>674,724</b>    | <b>-126,128</b>   | <b>75,023</b>     |
| Net Assets Released for Restrictions - Capital        | 165,428           | 303,127           | 737,070           | 106,202           | 306,479           |
| Unrealized Gains/Losses on Investments                | -8,547            | 3,490             | 4,676             | -10,156           | 21,790            |
| Minimum Pension Liability Adjustment                  | †                 | †                 | -24,406           | -278,192          | -288,705          |
| Transfers From/To Affiliates                          | †                 | †                 | -56,000           | -672              | 537,052           |
| Mergers   | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                           | †                 | †                 | †                 | †                 | †                 |
| Other Changes   | †                 | †                 | 5,000             | 12,750            | 799               |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Charles A. Dean Memorial Hospital -- Greenville, Me..               | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | .512    | .476    | .527    | .596    | .676    |
| Current Ratio without Board Designated and Undesignated Investments | .493    | .456    | .497    | .563    | .640    |
| Days in Accounts Receivable   | 23.833  | 29.171  | 26.872  | 15.684  | 14.906  |
| Acid Test   | .185    | .147    | .076    | .124    | .187    |
| Days Cash on Hand, Current  | 24.306  | 22.477  | 10.081  | 14.773  | 22.399  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 26.667  | 25.542  | 14.038  | 18.712  | 26.774  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 30.087  | 38.523  | 35.627  | 30.868  | 30.598  |
| Average Payment Period, Current Liabilities                         | 131.061 | 152.730 | 132.220 | 118.864 | 119.758 |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | -0.055  | .031    | .157    | .128    | .131    |
| Fixed Asset Financing   | .412    | .057    | .223    | .215    | .144    |
| Cash Flow Divided by Total Debt                                     | -0.090  | .110    | .071    | .078    | -0.016  |
| Cash Flow Divided by Total Debt with Operating Income Only          | -0.098  | .096    | .059    | .072    | -0.014  |
| Debt Service Coverage Total   | -3.158  | 2.788   | .692    | 2.510   | -1.147  |
| Debt Service Coverage Total with Operating Income Only              | -3.524  | 2.497   | .605    | 2.360   | -0.077  |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | -0.087  | .017    | .001    | .004    | -0.040  |
| Operating Margin  | -0.093  | .011    | -0.005  | .001    | -0.038  |
| Non Operating Revenue Margin  | -0.054  | .393    | 6.817   | .711    | .028    |
| Return On Assets  | -0.166  | .019    | .001    | .007    | -0.075  |
| Return On Equity  | 3.035   | .616    | .009    | .055    | -0.574  |
| Markup  | 1.292   | 1.313   | 1.276   | 1.330   | 1.349   |
| Deductible  | .232    | .229    | .208    | .221    | .265    |
| Markup Adjustment for Deductible                                    | .998    | 1.017   | 1.015   | 1.042   | .996    |
| Reported Income Index   | 1.327   | .336    | .012    | -0.348  | -6.696  |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.896   | 1.091   | 1.782   | 1.960   | 1.890   |
| Fixed Asset Turnover  | 3.364   | 1.525   | 3.563   | 4.333   | 3.945   |
| Average Age Plant Depreciation Only                                 | 11.850  | .001    | 11.329  | 11.277  | 11.380  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .055    | .118    | .189    | .163    | .078    |
| Total Operating Revenue Growth                                      | .030    | .234    | .171    | .169    | .037    |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | †       | †       |
| Realized Gains Divided by Net Income                                | †       | †       | †       | †       | †       |
| Long Term Debt to Equity  | -4.226  | 1.321   | .705    | .757    | .527    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Down East Community Hospital -- Machias, Me.     | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>7,833,326</b>  | <b>9,523,852</b>  | <b>7,777,581</b>  | <b>11,228,851</b> | <b>11,739,957</b> |
| Cash and Investment                              | 2,547,410         | 2,153,405         | 2,771,081         | 2,526,956         | 6,553,741         |
| Current Assets Whose Use is Limited              | 377,313           | 376,603           | 1,308,418         | 1,377,697         | 1,425,620         |
| Net Patient Accounts Receivable                  | 1,653,940         | 1,844,478         | †                 | 2,443,266         | 2,629,492         |
| Due from Affiliates                              | †                 | †                 | 1,942,611         | †                 | †                 |
| Third Party Settlements Receivable               | 2,258,421         | 4,087,679         | 775,120           | 4,120,245         | †                 |
| Other Accounts Receivable                        | 249,934           | 296,069           | 237,627           | 63,296            | 306,035           |
| Inventory  | 547,793           | 547,131           | 489,644           | 480,197           | 466,739           |
| Other Current Assets                             | 198,515           | 218,487           | 253,080           | 217,194           | 358,330           |
| <b>Total Non-Current Assets</b>                  | <b>12,006,816</b> | <b>12,545,260</b> | <b>16,862,354</b> | <b>14,167,995</b> | <b>13,533,517</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 1,193,366         | 1,162,883         | 1,295,862         | 812,150           | 1,122,975         |
| Due From Affiliates                              | 555,669           | 435,840           | 321,932           | 262,017           | 218,449           |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 102,675           | 95,594            | 4,390,325         | 2,061,799         | 104,540           |
| Gross Property, Plant and Equipment (PP&E)       | 20,127,082        | 21,336,815        | 22,216,466        | 23,282,497        | 25,341,190        |
| Accumulated Depreciation                         | 9,971,976         | 10,485,872        | 11,362,231        | 12,250,468        | 13,253,637        |
| Net Property, Plant and Equipment (PP&E)         | 10,155,106        | 10,850,943        | 10,854,235        | 11,032,029        | 12,087,553        |
| <b>Total Unrestricted Assets</b>                 | <b>19,840,142</b> | <b>22,069,112</b> | <b>24,639,935</b> | <b>25,396,846</b> | <b>25,273,474</b> |
| <b>Total Current Liabilities</b>                 | <b>3,415,952</b>  | <b>3,864,002</b>  | <b>3,471,572</b>  | <b>2,887,636</b>  | <b>3,715,782</b>  |
| Current Long Term Debt (LTD)                     | 451,797           | 470,784           | 524,955           | 505,800           | 651,509           |
| Accounts Payable and Accrued Expenses            | 1,956,155         | 2,386,218         | 2,946,617         | 2,381,836         | 2,647,195         |
| Estimated Third Party Settlements                | 1,008,000         | 1,007,000         | †                 | †                 | 417,078           |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | †                 | †                 | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>6,792,136</b>  | <b>6,326,749</b>  | <b>6,749,378</b>  | <b>7,931,733</b>  | <b>7,557,587</b>  |
| Long Term Debt                                   | 6,792,136         | 6,326,749         | 6,749,378         | 6,540,068         | 6,366,402         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | 1,391,665         | 1,191,185         |
| Other Non-Current Liabilities                    | †                 | †                 | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                 | <b>9,632,054</b>  | <b>11,878,362</b> | <b>14,418,895</b> | <b>14,577,477</b> | <b>14,000,105</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>19,840,142</b> | <b>22,069,113</b> | <b>24,639,845</b> | <b>25,396,846</b> | <b>25,273,474</b> |
| <b>Total Restricted Assets</b>                   | <b>362,435</b>    | <b>351,115</b>    | <b>443,030</b>    | <b>463,231</b>    | <b>404,160</b>    |
| Cash and Investments                             | 362,435           | 351,115           | 351,148           | 351,169           | 351,192           |
| Receivables                                      | †                 | †                 | 91,882            | 112,062           | 52,968            |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>362,435</b>    | <b>351,115</b>    | <b>443,030</b>    | <b>463,231</b>    | <b>404,160</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>362,435</b>    | <b>351,115</b>    | <b>443,030</b>    | <b>463,231</b>    | <b>404,160</b>    |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 20,100            | 8,780             | 100,695           | 120,896           | 61,825            |
| Permanently Restricted Net Assets                | 342,335           | 342,335           | 342,335           | 342,335           | 342,335           |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Down East Community Hospital -- Machias, Me.         | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>45,604,648</b> | <b>49,263,482</b> | <b>51,098,930</b> | <b>48,976,930</b> | <b>49,102,639</b> |
| Gross Inpatient Service Revenue                      | 12,558,237        | 13,799,124        | 14,424,681        | 13,023,636        | 10,271,200        |
| Gross Outpatient Service Revenue                     | 33,046,411        | 35,464,358        | 36,674,249        | 35,953,294        | 38,831,439        |
| Free Care (Charity Care)                             | 510,991           | 945,118           | 1,173,094         | 1,209,626         | 1,657,540         |
| Bad Debt (Provision for Bad Debt)                    | 1,129,418         | 773,069           | 973,710           | 797,196           | 847,893           |
| Contractuals   | 19,439,950        | 18,746,490        | 17,859,783        | 15,687,332        | 15,019,049        |
| Changes in Prior Year Estimated/Final Settlements    | -132,000          | -928,000          | -998,000          | -1,533,000        | -1,199,000        |
| Net Patient Service Revenue                          | 24,656,289        | 29,726,805        | 32,090,343        | 32,815,776        | 32,777,157        |
| Other Operating Revenue                              | 781,989           | 451,895           | 519,437           | 509,651           | 356,819           |
| <b>Total Operating Revenue</b>                       | <b>25,438,278</b> | <b>30,178,700</b> | <b>32,609,780</b> | <b>33,325,427</b> | <b>33,133,976</b> |
| <b>Total Operating Expenses</b>                      | <b>23,816,373</b> | <b>27,798,932</b> | <b>29,890,237</b> | <b>30,863,768</b> | <b>33,776,861</b> |
| Depreciation and Amortization                        | 979,856           | 992,902           | 1,084,181         | 1,134,416         | 1,184,592         |
| Interest   | 424,439           | 401,535           | 384,807           | 403,925           | 412,855           |
| Other Operating Expenses                             | 22,412,078        | 26,404,495        | 28,421,249        | 29,325,427        | 32,179,414        |
| <b>Net Operating Income</b>                          | <b>1,621,905</b>  | <b>2,379,768</b>  | <b>2,719,543</b>  | <b>2,461,659</b>  | <b>-642,885</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>2,433</b>      | <b>289,206</b>    | <b>376,927</b>    | <b>131,645</b>    | <b>25,636</b>     |
| <b>Total Investment Income</b>                       | †                 | <b>289,206</b>    | <b>279,597</b>    | <b>105,201</b>    | <b>25,636</b>     |
| Interest and Dividends                               | †                 | 289,206           | 279,597           | 105,201           | 25,636            |
| Realized Gains/Losses on Sales of Securities         | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 2,433             | †                 | 97,330            | 26,444            | †                 |
| <b>Excess of Revenue over Expenses</b>               | <b>1,624,338</b>  | <b>2,668,974</b>  | <b>3,096,470</b>  | <b>2,593,304</b>  | <b>-617,249</b>   |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>1,624,338</b>  | <b>2,668,974</b>  | <b>3,096,470</b>  | <b>2,593,304</b>  | <b>-617,249</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>1,473,118</b>  | <b>2,246,308</b>  | <b>2,540,533</b>  | <b>158,582</b>    | <b>-577,372</b>   |
| Net Assets Released for Restrictions - Capital       | †                 | 11,350            | †                 | †                 | 35,480            |
| Unrealized Gains/Losses on Investments               | 7,801             | 13,610            | 10,613            | -400,440          | 399,810           |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | -1,577,269        | -68,736           |
| Transfers From/To Affiliates                         | -159,021          | -447,626          | -516,463          | -457,013          | -326,677          |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | -50,087           | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Down East Community Hospital -- Machias, Me.                        | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 2.643   | 2.766   | 2.614   | 4.170   | 3.462   |
| Current Ratio without Board Designated and Undesignated Investments | 2.293   | 2.465   | 2.240   | 3.889   | 3.159   |
| Days in Accounts Receivable   | 24.484  | 22.647  | †       | 27.176  | 29.282  |
| Acid Test   | .856    | .655    | 1.175   | 1.352   | 2.147   |
| Days Cash on Hand, Current  | 46.746  | 34.449  | 51.691  | 47.939  | 89.361  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 65.820  | 50.284  | 68.111  | 57.910  | 101.937 |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 31.266  | 32.492  | 37.336  | 29.243  | 29.646  |
| Average Payment Period, Current Liabilities                         | 54.598  | 52.614  | 43.988  | 35.453  | 41.613  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .485    | .538    | .585    | .574    | .554    |
| Fixed Asset Financing   | .669    | .583    | .622    | .593    | .527    |
| Cash Flow Divided by Total Debt                                     | .255    | .359    | .409    | .345    | .050    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .255    | .331    | .372    | .332    | .048    |
| Debt Service Coverage Total   | 3.533   | 4.762   | 5.336   | 4.448   | 1.067   |
| Debt Service Coverage Total with Operating Income Only              | 3.530   | 4.423   | 4.895   | 4.306   | 1.039   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .064    | .088    | .094    | .078    | -.019   |
| Operating Margin  | .064    | .079    | .083    | .074    | -.019   |
| Non Operating Revenue Margin  | .001    | .108    | .122    | .051    | -.042   |
| Return On Assets  | .082    | .121    | .126    | .102    | -.024   |
| Return On Equity  | .169    | .225    | .215    | .178    | -.044   |
| Markup  | 1.948   | 1.788   | 1.727   | 1.603   | 1.464   |
| Deductible  | .426    | .381    | .350    | .320    | .306    |
| Markup Adjustment for Deductible                                    | 1.131   | 1.114   | 1.129   | 1.095   | 1.020   |
| Reported Income Index   | 1.103   | 1.188   | 1.219   | 16.353  | 1.069   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.282   | 1.381   | 1.339   | 1.317   | 1.312   |
| Fixed Asset Turnover  | 2.505   | 2.781   | 3.004   | 3.021   | 2.741   |
| Average Age Plant Depreciation Only                                 | 10.177  | 10.561  | 10.480  | 10.799  | 11.188  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .129    | .167    | .075    | .033    | .094    |
| Total Operating Revenue Growth                                      | .213    | .186    | .081    | .022    | -.006   |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | †       | †       |
| Realized Gains Divided by Net Income                                | †       | †       | †       | †       | †       |
| Long Term Debt to Equity  | .705    | .533    | .468    | .449    | .455    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Eastern Maine Medical Center -- Bangor, Me.      | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS                                    | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Current Assets</b>                      | <b>80,418,575</b>  | <b>66,497,823</b>  | <b>65,730,995</b>  | <b>65,027,358</b>  | <b>90,534,877</b>  |
| Cash and Investment                              | 11,786,439         | 4,664,811          | 5,730,619          | 6,644,664          | 11,306,723         |
| Current Assets Whose Use is Limited              | 750,300            | 793,347            | 789,250            | 762,758            | 740,873            |
| Net Patient Accounts Receivable                  | 31,216,595         | 44,478,823         | 38,683,363         | 41,062,232         | 39,194,607         |
| Due from Affiliates                              | 579,176            | 736,384            | 3,784,148          | 1,155,124          | 2,468,062          |
| Third Party Settlements Receivable               | 28,276,266         | 5,483,994          | 4,688,617          | 2,721,870          | 24,401,163         |
| Other Accounts Receivable                        | 2,623,154          | 2,566,662          | 2,411,567          | 2,044,231          | 3,035,753          |
| Inventory  | 1,281,385          | 1,335,297          | 1,315,502          | 1,682,193          | 2,343,039          |
| Other Current Assets                             | 3,905,260          | 6,438,505          | 8,327,929          | 8,954,286          | 7,044,657          |
| <b>Total Non-Current Assets</b>                  | <b>216,848,644</b> | <b>248,588,984</b> | <b>250,670,889</b> | <b>260,723,618</b> | <b>285,544,727</b> |
| Trustee Held Investments                         | 2,962,940          | 2,185,339          | 3,364,078          | 3,600,748          | 4,815,944          |
| Board Designated and Undesignated Investments    | 58,091,941         | 60,457,809         | 71,639,775         | 74,912,476         | 97,815,520         |
| Due From Affiliates                              | †                  | †                  | †                  | †                  | †                  |
| Investments in Affiliates                        | †                  | †                  | †                  | †                  | †                  |
| Other Non-current Assets                         | 53,546,359         | 74,472,318         | 70,596,452         | 73,686,675         | 37,316,572         |
| Gross Property, Plant and Equipment (PP&E)       | 267,857,391        | 286,784,412        | 299,130,028        | 318,396,088        | 371,834,368        |
| Accumulated Depreciation                         | 165,609,987        | 175,310,894        | 194,059,444        | 209,872,369        | 226,237,677        |
| Net Property, Plant and Equipment (PP&E)         | 102,247,404        | 111,473,518        | 105,070,584        | 108,523,719        | 145,596,691        |
| <b>Total Unrestricted Assets</b>                 | <b>297,267,219</b> | <b>315,086,807</b> | <b>316,401,884</b> | <b>325,750,976</b> | <b>376,079,604</b> |
| <b>Total Current Liabilities</b>                 | <b>62,763,555</b>  | <b>60,823,722</b>  | <b>54,149,054</b>  | <b>60,455,462</b>  | <b>84,066,154</b>  |
| Current Long Term Debt (LTD)                     | 1,768,093          | 2,097,914          | 2,146,372          | 1,975,297          | 1,905,030          |
| Accounts Payable and Accrued Expenses            | 32,459,141         | 36,600,749         | 35,133,179         | 39,651,536         | 41,762,151         |
| Estimated Third Party Settlements                | 24,599,842         | 17,681,052         | 14,221,582         | 17,105,499         | 18,189,154         |
| Due to Affiliates                                | 2,918,479          | 3,594,007          | 1,785,879          | 861,088            | 1,927,903          |
| Other Current Liabilities                        | 1,018,000          | 850,000            | 862,042            | 862,042            | 20,281,916         |
| <b>Total Non-current Liabilities</b>             | <b>54,008,076</b>  | <b>56,909,241</b>  | <b>57,170,979</b>  | <b>73,961,345</b>  | <b>97,754,973</b>  |
| Long Term Debt                                   | 31,447,316         | 30,567,162         | 28,903,076         | 28,306,827         | 27,507,870         |
| Estimated Third Party Settlements                | †                  | †                  | †                  | †                  | †                  |
| Due to Affiliates                                | †                  | †                  | †                  | †                  | †                  |
| Self Insurance Fund                              | †                  | †                  | †                  | †                  | †                  |
| Accrued Pension and Post Retiree Health Benefits | 22,560,760         | 25,833,129         | 27,721,253         | 45,083,818         | 67,851,053         |
| Other Non-Current Liabilities                    | †                  | 508,950            | 546,650            | 570,700            | 2,396,050          |
| <b>Fund Balance Unrestricted</b>                 | <b>180,495,588</b> | <b>197,353,844</b> | <b>205,081,851</b> | <b>191,334,169</b> | <b>194,258,477</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>297,267,219</b> | <b>315,086,807</b> | <b>316,401,884</b> | <b>325,750,976</b> | <b>376,079,604</b> |
| <b>Total Restricted Assets</b>                   | <b>18,027,462</b>  | <b>26,952,665</b>  | <b>32,513,501</b>  | <b>29,703,963</b>  | <b>30,742,100</b>  |
| Cash and Investments                             | 18,027,462         | 26,952,665         | 32,513,501         | 29,703,963         | 30,742,100         |
| Receivables                                      | †                  | †                  | †                  | †                  | †                  |
| Other Assets                                     | †                  | †                  | †                  | †                  | †                  |
| <b>Total Restricted Liabilities and Equity</b>   | <b>18,027,462</b>  | <b>26,952,665</b>  | <b>32,513,501</b>  | <b>29,703,963</b>  | <b>30,742,100</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>18,027,462</b>  | <b>26,952,665</b>  | <b>32,513,501</b>  | <b>29,703,963</b>  | <b>30,742,100</b>  |
| Total Liabilities                                | †                  | †                  | †                  | †                  | †                  |
| Temporarily Restricted Net Assets                | 11,763,493         | 18,124,637         | 22,250,013         | 19,384,814         | 20,513,713         |
| Permanently Restricted Net Assets                | 6,263,969          | 8,828,028          | 10,263,488         | 10,319,149         | 10,228,387         |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Eastern Maine Medical Center -- Bangor, Me.          | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>645,503,501</b> | <b>751,617,456</b> | <b>808,627,564</b> | <b>891,545,566</b> | <b>978,642,035</b> |
| Gross Inpatient Service Revenue                      | 403,042,237        | 468,266,596        | 494,679,972        | 528,286,441        | 543,646,581        |
| Gross Outpatient Service Revenue                     | 242,461,264        | 283,350,860        | 313,947,592        | 363,259,125        | 434,995,454        |
| Free Care (Charity Care)                             | 10,325,692         | 14,586,496         | 15,335,333         | 16,404,469         | 18,613,491         |
| Bad Debt (Provision for Bad Debt)                    | 15,054,514         | 12,269,658         | 16,902,684         | 15,869,584         | 15,546,020         |
| Contractuals   | 234,311,527        | 274,240,445        | 314,281,404        | 356,536,916        | 417,962,804        |
| Changes in Prior Year Estimated/Final Settlements    | -37,383,747        | -9,595,077         | -588,994           | -975,633           | 322,056            |
| Net Patient Service Revenue                          | 423,195,515        | 460,115,934        | 462,697,137        | 503,710,230        | 526,197,664        |
| Other Operating Revenue                              | 12,076,133         | 15,460,585         | 15,338,530         | 14,677,551         | 17,010,662         |
| <b>Total Operating Revenue</b>                       | <b>435,271,648</b> | <b>475,576,519</b> | <b>478,035,667</b> | <b>518,387,781</b> | <b>543,208,326</b> |
| <b>Total Operating Expenses</b>                      | <b>397,612,726</b> | <b>462,632,150</b> | <b>473,287,427</b> | <b>501,280,403</b> | <b>530,550,467</b> |
| Depreciation and Amortization                        | 19,474,379         | 21,055,887         | 20,159,327         | 18,115,467         | 17,955,394         |
| Interest   | 1,810,015          | 1,809,082          | 1,721,663          | 1,653,790          | 1,589,535          |
| Other Operating Expenses                             | 376,328,332        | 439,767,181        | 451,406,437        | 481,511,146        | 511,005,538        |
| <b>Net Operating Income</b>                          | <b>37,658,922</b>  | <b>12,944,369</b>  | <b>4,748,240</b>   | <b>17,107,378</b>  | <b>12,657,859</b>  |
| <b>Total Non-operating Revenue</b>                   | <b>2,202,409</b>   | <b>3,162,820</b>   | <b>2,890,567</b>   | <b>3,257,151</b>   | <b>-2,955,101</b>  |
| <b>Total Investment Income</b>                       | <b>2,202,409</b>   | <b>3,162,820</b>   | <b>2,890,567</b>   | <b>3,257,151</b>   | <b>-2,955,101</b>  |
| Interest and Dividends                               | 2,233,660          | 3,300,221          | 2,808,745          | 2,851,246          | 1,894,333          |
| Realized Gains/Losses on Sales of Securities         | -31,251            | -137,401           | 232,869            | 1,908,883          | -270,473           |
| Permanently Impaired Security Writedowns             | †                  | †                  | -151,047           | -1,502,978         | -4,578,961         |
| Gains/Losses on Joint Ventures/Equity Investments    | †                  | †                  | †                  | †                  | †                  |
| Permanently Impaired Writedowns of Other Assets      | †                  | †                  | †                  | †                  | †                  |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | †                  | †                  | †                  | †                  | †                  |
| <b>Excess of Revenue over Expenses</b>               | <b>39,861,331</b>  | <b>16,107,189</b>  | <b>7,638,807</b>   | <b>20,364,529</b>  | <b>9,702,758</b>   |
| Extraordinary Gains/Losses                           | †                  | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                         | <b>39,861,331</b>  | <b>16,107,189</b>  | <b>7,638,807</b>   | <b>20,364,529</b>  | <b>9,702,758</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>36,863,803</b>  | <b>16,858,257</b>  | <b>7,728,006</b>   | <b>-13,747,682</b> | <b>2,924,309</b>   |
| Net Assets Released for Restrictions - Capital       | 1,650,235          | 2,809,154          | 1,280,666          | 613,500            | 965,042            |
| Unrealized Gains/Losses on Investments               | 1,018,499          | 703,652            | 2,585,578          | -5,123,043         | 5,630,408          |
| Minimum Pension Liability Adjustment                 | †                  | †                  | †                  | -24,874,506        | -27,009,347        |
| Transfers From/To Affiliates                         | -5,666,262         | -2,252,788         | -1,712,080         | -4,728,162         | 13,635,448         |
| Mergers  | †                  | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                  | †                  | †                  | †                  | †                  |
| Other Changes  | †                  | -508,950           | -2,064,965         | †                  | †                  |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Eastern Maine Medical Center -- Bangor, Me.                         | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 2.207   | 2.087   | 2.537   | 2.315   | 2.241   |
| Current Ratio without Board Designated and Undesignated Investments | 1.281   | 1.093   | 1.214   | 1.076   | 1.077   |
| Days in Accounts Receivable   | 26.924  | 35.284  | 30.515  | 29.755  | 27.188  |
| Acid Test   | .200    | .090    | .120    | .123    | .143    |
| Days Cash on Hand, Current  | 12.101  | 4.512   | 5.252   | 5.596   | 8.579   |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 68.175  | 54.485  | 62.959  | 62.187  | 78.229  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 31.331  | 30.254  | 28.300  | 29.954  | 29.737  |
| Average Payment Period, Current Liabilities                         | 60.583  | 50.276  | 43.618  | 45.670  | 59.860  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .607    | .626    | .648    | .587    | .517    |
| Fixed Asset Financing   | .308    | .274    | .275    | .261    | .189    |
| Cash Flow Divided by Total Debt                                     | .508    | .316    | .250    | .286    | .152    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .489    | .289    | .224    | .262    | .168    |
| Debt Service Coverage Total   | 17.124  | 10.895  | 7.729   | 10.561  | 8.205   |
| Debt Service Coverage Total with Operating Income Only              | 16.507  | 10.011  | 6.972   | 9.704   | 9.033   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .091    | .034    | .016    | .039    | .018    |
| Operating Margin  | .087    | .027    | .010    | .033    | .023    |
| Non Operating Revenue Margin  | .055    | .196    | .378    | .160    | -.305   |
| Return On Assets  | .134    | .051    | .024    | .063    | .026    |
| Return On Equity  | .221    | .082    | .037    | .106    | .050    |
| Markup  | 1.654   | 1.658   | 1.741   | 1.808   | 1.877   |
| Deductible  | .363    | .365    | .389    | .400    | .427    |
| Markup Adjustment for Deductible                                    | 1.065   | 1.065   | 1.077   | 1.097   | 1.089   |
| Reported Income Index   | 1.081   | .955    | .988    | -1.481  | 3.318   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.472   | 1.519   | 1.520   | 1.601   | 1.437   |
| Fixed Asset Turnover  | 4.257   | 4.266   | 4.550   | 4.777   | 3.731   |
| Average Age Plant Depreciation Only                                 | 8.504   | 8.326   | 9.626   | 11.585  | 12.600  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .136    | .164    | .023    | .059    | .058    |
| Total Operating Revenue Growth                                      | .203    | .093    | .005    | .084    | .048    |
| Realized Gains Divided by Non-Operating Revenue                     | -.014   | -.043   | .081    | .586    | .092    |
| Realized Gains Divided by Net Income                                | -.001   | -.009   | .030    | .094    | -.028   |
| Long Term Debt to Equity  | .174    | .155    | .141    | .148    | .142    |

† Data not available or not applicable



# Maine Health Data Organization Hospital Financial Report Part III

| Franklin Memorial Hospital -- Farmington, Me.    | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>25,860,927</b> | <b>25,441,214</b> | <b>31,049,084</b> | <b>16,159,452</b> | <b>20,315,322</b> |
| Cash and Investment                              | 12,543,054        | 9,036,376         | 11,238,138        | 3,262,438         | 6,631,699         |
| Current Assets Whose Use is Limited              | 1,072,950         | 1,234,305         | 1,830,968         | 1,683,735         | 1,389,858         |
| Net Patient Accounts Receivable                  | 6,214,483         | 5,831,899         | 8,650,030         | 8,969,283         | 10,205,081        |
| Due from Affiliates                              | †                 | †                 | 54,468            | †                 | †                 |
| Third Party Settlements Receivable               | 4,143,115         | 7,416,883         | 7,433,838         | 194,080           | †                 |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | †                 |
| Inventory  | 1,020,749         | 1,142,901         | 1,104,066         | 1,131,922         | 1,126,231         |
| Other Current Assets                             | 866,576           | 778,850           | 737,576           | 917,994           | 962,453           |
| <b>Total Non-Current Assets</b>                  | <b>28,320,051</b> | <b>30,448,831</b> | <b>43,559,280</b> | <b>48,536,102</b> | <b>46,573,101</b> |
| Trustee Held Investments                         | †                 | †                 | 9,380,179         | †                 | †                 |
| Board Designated and Undesignated Investments    | 3,918,659         | 3,856,266         | 4,665,339         | †                 | †                 |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 257,624           | 300,206           | 504,020           | 9,822,631         | 9,188,728         |
| Gross Property, Plant and Equipment (PP&E)       | 48,365,261        | 52,855,092        | 58,541,256        | 71,265,320        | 73,284,165        |
| Accumulated Depreciation                         | 24,221,493        | 26,562,733        | 29,531,514        | 32,551,849        | 35,899,792        |
| Net Property, Plant and Equipment (PP&E)         | 24,143,768        | 26,292,359        | 29,009,742        | 38,713,471        | 37,384,373        |
| <b>Total Unrestricted Assets</b>                 | <b>54,180,978</b> | <b>55,890,045</b> | <b>74,608,364</b> | <b>64,695,554</b> | <b>66,888,423</b> |
| <b>Total Current Liabilities</b>                 | <b>7,079,257</b>  | <b>6,481,130</b>  | <b>6,461,214</b>  | <b>8,316,201</b>  | <b>8,568,404</b>  |
| Current Long Term Debt (LTD)                     | 785,000           | 1,055,000         | 500,000           | 545,440           | 810,000           |
| Accounts Payable and Accrued Expenses            | 6,213,676         | 5,186,229         | 5,961,214         | 7,555,229         | 6,312,707         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | 1,382,479         |
| Due to Affiliates                                | 80,581            | 190,650           | †                 | 205,532           | 63,218            |
| Other Current Liabilities                        | †                 | 49,251            | †                 | 10,000            | †                 |
| <b>Total Non-current Liabilities</b>             | <b>10,596,263</b> | <b>10,904,032</b> | <b>24,668,171</b> | <b>24,571,319</b> | <b>23,480,967</b> |
| Long Term Debt                                   | 10,596,263        | 10,904,032        | 24,668,171        | 24,430,522        | 23,309,583        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | †                 | †                 | †                 | 140,797           | 171,384           |
| <b>Fund Balance Unrestricted</b>                 | <b>36,505,458</b> | <b>38,504,882</b> | <b>43,478,979</b> | <b>31,808,034</b> | <b>34,839,051</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>54,180,978</b> | <b>55,890,044</b> | <b>74,608,364</b> | <b>64,695,554</b> | <b>66,888,422</b> |
| <b>Total Restricted Assets</b>                   | <b>3,358,459</b>  | <b>3,183,121</b>  | <b>3,832,368</b>  | <b>2,043,039</b>  | <b>2,013,465</b>  |
| Cash and Investments                             | 3,275,507         | 3,118,790         | 3,786,001         | 1,895,540         | 1,865,966         |
| Receivables                                      | 82,952            | 64,331            | 46,367            | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | 147,499           | 147,499           |
| <b>Total Restricted Liabilities and Equity</b>   | <b>3,358,459</b>  | <b>3,183,121</b>  | <b>3,832,368</b>  | <b>2,043,039</b>  | <b>2,013,466</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>3,358,459</b>  | <b>3,183,121</b>  | <b>3,832,368</b>  | <b>2,043,039</b>  | <b>2,013,466</b>  |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 2,146,735         | 1,970,089         | 2,347,654         | 585,402           | 627,795           |
| Permanently Restricted Net Assets                | 1,211,724         | 1,213,032         | 1,484,714         | 1,457,637         | 1,385,671         |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Franklin Memorial Hospital -- Farmington, Me.        | FY 2005           | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|-------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>99,093,227</b> | <b>108,325,378</b> | <b>130,753,960</b> | <b>148,651,803</b> | <b>160,764,290</b> |
| Gross Inpatient Service Revenue                      | 36,172,199        | 39,689,505         | 48,700,099         | 53,477,838         | 57,529,188         |
| Gross Outpatient Service Revenue                     | 62,921,028        | 68,635,873         | 82,053,861         | 95,173,965         | 103,235,102        |
| Free Care (Charity Care)                             | 1,096,563         | 1,383,311          | 1,574,349          | 2,268,120          | 3,626,663          |
| Bad Debt (Provision for Bad Debt)                    | 3,058,880         | 2,899,056          | 3,012,279          | 3,180,913          | 4,091,963          |
| Contractuals   | 41,867,030        | 49,458,330         | 61,701,546         | 71,191,385         | 77,150,564         |
| Changes in Prior Year Estimated/Final Settlements    | -969,000          | -896,000           | -2,433,000         | -1,391,000         | -1,094,000         |
| Net Patient Service Revenue                          | 54,039,754        | 55,480,681         | 66,898,786         | 73,402,385         | 76,989,100         |
| Other Operating Revenue                              | 1,848,999         | 2,500,138          | 2,698,864          | 3,125,895          | 2,338,647          |
| <b>Total Operating Revenue</b>                       | <b>55,888,753</b> | <b>57,980,819</b>  | <b>69,597,650</b>  | <b>76,528,280</b>  | <b>79,327,747</b>  |
| <b>Total Operating Expenses</b>                      | <b>53,315,096</b> | <b>57,654,641</b>  | <b>66,905,929</b>  | <b>72,869,855</b>  | <b>77,650,499</b>  |
| Depreciation and Amortization                        | 2,593,719         | 2,773,252          | 3,334,551          | 3,647,685          | 4,066,170          |
| Interest   | 577,907           | 560,379            | 572,652            | 598,188            | 1,179,096          |
| Other Operating Expenses                             | 50,143,470        | 54,321,010         | 62,998,726         | 68,623,982         | 72,405,233         |
| <b>Net Operating Income</b>                          | <b>2,573,657</b>  | <b>326,178</b>     | <b>2,691,721</b>   | <b>3,658,425</b>   | <b>1,677,248</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>942,041</b>    | <b>1,056,390</b>   | <b>1,260,226</b>   | <b>1,087,646</b>   | <b>126,425</b>     |
| <b>Total Investment Income</b>                       | <b>906,273</b>    | <b>1,021,013</b>   | <b>1,237,975</b>   | <b>1,084,121</b>   | <b>44,399</b>      |
| Interest and Dividends                               | 338,448           | 400,700            | 503,153            | 424,903            | 44,399             |
| Realized Gains/Losses on Sales of Securities         | 567,825           | 620,313            | 734,822            | 659,218            | †                  |
| Permanently Impaired Security Writedowns             | †                 | †                  | †                  | †                  | †                  |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                  | †                  | †                  | -8,646             |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                  | †                  | †                  | †                  |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 35,768            | 35,377             | 22,251             | 3,525              | 90,672             |
| <b>Excess of Revenue over Expenses</b>               | <b>3,515,698</b>  | <b>1,382,568</b>   | <b>3,951,947</b>   | <b>4,746,071</b>   | <b>1,803,673</b>   |
| Extraordinary Gains/Losses                           | †                 | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                         | <b>3,515,698</b>  | <b>1,382,568</b>   | <b>3,951,947</b>   | <b>4,746,071</b>   | <b>1,803,673</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>3,922,814</b>  | <b>1,999,424</b>   | <b>4,974,097</b>   | <b>-11,670,945</b> | <b>3,031,017</b>   |
| Net Assets Released for Restrictions - Capital       | 55,301            | 297,000            | †                  | †                  | †                  |
| Unrealized Gains/Losses on Investments               | 551,815           | 298,472            | 1,235,686          | -1,670,825         | †                  |
| Minimum Pension Liability Adjustment                 | †                 | †                  | †                  | †                  | †                  |
| Transfers From/To Affiliates                         | -200,000          | 21,384             | -213,536           | -15,504,712        | 1,227,344          |
| Mergers  | †                 | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                 | †                  | †                  | †                  | †                  |
| Other Changes  | †                 | †                  | †                  | 758,521            | †                  |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Franklin Memorial Hospital -- Farmington, Me.                       | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 4.207   | 4.520   | 5.528   | 1.943   | 2.371   |
| Current Ratio without Board Designated and Undesignated Investments | 3.653   | 3.925   | 4.805   | 1.943   | 2.371   |
| Days in Accounts Receivable   | 41.974  | 38.367  | 47.195  | 44.601  | 48.382  |
| Acid Test   | 1.923   | 1.585   | 2.023   | .595    | .936    |
| Days Cash on Hand, Current  | 97.983  | 68.307  | 75.037  | 26.081  | 39.789  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 126.183 | 93.954  | 101.824 | 26.081  | 39.789  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 44.715  | 34.492  | 34.227  | 39.838  | 31.313  |
| Average Payment Period, Current Liabilities                         | 50.944  | 43.104  | 37.098  | 43.850  | 42.502  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .674    | .689    | .583    | .492    | .521    |
| Fixed Asset Financing   | .439    | .415    | .850    | .631    | .624    |
| Cash Flow Divided by Total Debt                                     | .346    | .239    | .234    | .255    | .183    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .292    | .178    | .194    | .222    | .179    |
| Debt Service Coverage Total   | 4.998   | 3.505   | 4.829   | 8.188   | 4.087   |
| Debt Service Coverage Total with Operating Income Only              | 4.294   | 2.720   | 4.054   | 7.198   | 4.014   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .062    | .023    | .056    | .061    | .023    |
| Operating Margin  | .046    | .006    | .039    | .048    | .021    |
| Non Operating Revenue Margin  | .268    | .764    | .319    | .229    | .070    |
| Return On Assets  | .065    | .025    | .053    | .073    | .027    |
| Return On Equity  | .096    | .036    | .091    | .149    | .052    |
| Markup  | 1.893   | 1.922   | 1.995   | 2.083   | 2.100   |
| Deductible  | .423    | .457    | .472    | .479    | .480    |
| Markup Adjustment for Deductible                                    | 1.108   | 1.064   | 1.072   | 1.106   | 1.107   |
| Reported Income Index   | .896    | .691    | .795    | -407    | .595    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.049   | 1.056   | .950    | 1.200   | 1.188   |
| Fixed Asset Turnover  | 2.315   | 2.205   | 2.399   | 1.977   | 2.122   |
| Average Age Plant Depreciation Only                                 | 9.339   | 9.578   | 8.856   | 8.924   | 8.829   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .123    | .081    | .160    | .089    | .066    |
| Total Operating Revenue Growth                                      | .105    | .037    | .200    | .100    | .037    |
| Realized Gains Divided by Non-Operating Revenue                     | .603    | .587    | .583    | .606    | †       |
| Realized Gains Divided by Net Income                                | .162    | .449    | .186    | .139    | †       |
| Long Term Debt to Equity  | .290    | .283    | .567    | .768    | .669    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Henrietta D. Goodall Hospital -- Sanford, Me.    | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>14,041,719</b> | <b>18,504,710</b> | <b>23,145,605</b> | <b>16,920,183</b> | <b>17,096,363</b> |
| Cash and Investment                              | 3,178,510         | 750,858           | 1,513,872         | 76,897            | 3,271,895         |
| Current Assets Whose Use is Limited              | 1,460,128         | 1,252,494         | 2,854,083         | 1,688,191         | 1,583,959         |
| Net Patient Accounts Receivable                  | 6,000,157         | 8,694,715         | 8,873,224         | 10,302,506        | 8,274,854         |
| Due from Affiliates                              | 73,920            | 170,484           | 483,311           | 752,719           | 1,006,203         |
| Third Party Settlements Receivable               | 1,025,758         | 5,202,016         | 6,615,985         | 16,682            | †                 |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | †                 |
| Inventory  | 1,061,789         | 1,109,313         | 1,040,617         | 1,294,207         | 1,392,759         |
| Other Current Assets                             | 1,241,457         | 1,324,830         | 1,764,513         | 2,788,981         | 1,566,693         |
| <b>Total Non-Current Assets</b>                  | <b>58,491,115</b> | <b>58,756,353</b> | <b>68,308,117</b> | <b>73,628,017</b> | <b>58,631,697</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 32,114,422        | 26,945,180        | 26,578,988        | 24,083,823        | 10,782,539        |
| Due From Affiliates                              | 16,000            | 418,866           | 457,755           | 457,755           | 457,755           |
| Investments in Affiliates                        | 547,908           | 285,917           | -162,379          | -265,815          | -518,724          |
| Other Non-current Assets                         | 1,298,724         | 2,181,044         | 2,717,450         | 11,345,591        | 11,226,792        |
| Gross Property, Plant and Equipment (PP&E)       | 47,487,511        | 54,111,449        | 66,776,906        | 68,484,188        | 70,467,285        |
| Accumulated Depreciation                         | 22,973,450        | 25,186,103        | 28,060,603        | 30,477,525        | 33,783,950        |
| Net Property, Plant and Equipment (PP&E)         | 24,514,061        | 28,925,346        | 38,716,303        | 38,006,663        | 36,683,335        |
| <b>Total Unrestricted Assets</b>                 | <b>72,532,834</b> | <b>77,261,063</b> | <b>91,453,722</b> | <b>90,548,200</b> | <b>75,728,060</b> |
| <b>Total Current Liabilities</b>                 | <b>14,302,880</b> | <b>15,853,599</b> | <b>17,316,608</b> | <b>19,970,081</b> | <b>16,878,987</b> |
| Current Long Term Debt (LTD)                     | 1,106,045         | 1,291,430         | 1,493,241         | 2,037,877         | 2,486,889         |
| Accounts Payable and Accrued Expenses            | 9,496,835         | 10,562,169        | 11,178,110        | 12,386,947        | 12,302,117        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | 2,089,981         |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | 3,700,000         | 4,000,000         | 4,645,257         | 5,545,257         | †                 |
| <b>Total Non-current Liabilities</b>             | <b>12,979,920</b> | <b>14,714,149</b> | <b>24,974,527</b> | <b>24,122,853</b> | <b>23,605,598</b> |
| Long Term Debt                                   | 12,979,920        | 14,714,149        | 24,974,527        | 24,122,853        | 23,605,598        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | †                 | †                 | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                 | <b>45,250,034</b> | <b>46,693,315</b> | <b>49,162,587</b> | <b>46,455,266</b> | <b>35,243,475</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>72,532,834</b> | <b>77,261,063</b> | <b>91,453,722</b> | <b>90,548,200</b> | <b>75,728,060</b> |
| <b>Total Restricted Assets</b>                   | <b>11,479,626</b> | <b>12,229,012</b> | <b>13,562,676</b> | <b>12,848,099</b> | <b>9,515,711</b>  |
| Cash and Investments                             | 11,479,626        | 12,229,012        | 13,562,676        | 12,848,099        | 9,515,711         |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>11,479,626</b> | <b>12,229,012</b> | <b>13,562,676</b> | <b>12,848,099</b> | <b>9,515,711</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>11,479,626</b> | <b>12,229,012</b> | <b>13,562,676</b> | <b>12,848,099</b> | <b>9,515,711</b>  |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 1,650,700         | 1,614,438         | 1,671,158         | 1,540,527         | 1,338,859         |
| Permanently Restricted Net Assets                | 9,828,926         | 10,614,574        | 11,891,518        | 11,307,572        | 8,176,852         |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Henrietta D. Goodall Hospital -- Sanford, Me.        | FY 2005           | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|-------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>83,496,235</b> | <b>104,442,707</b> | <b>111,869,320</b> | <b>127,842,206</b> | <b>148,735,401</b> |
| Gross Inpatient Service Revenue                      | 28,371,526        | 34,926,856         | 35,504,325         | 39,440,930         | 42,272,664         |
| Gross Outpatient Service Revenue                     | 55,124,709        | 69,515,851         | 76,364,995         | 88,401,276         | 106,462,737        |
| Free Care (Charity Care)                             | 328,564           | 450,459            | 636,476            | 1,282,778          | 1,503,701          |
| Bad Debt (Provision for Bad Debt)                    | 3,422,942         | 3,600,985          | 3,985,599          | 4,341,883          | 5,860,662          |
| Contractuals   | 34,417,608        | 42,972,951         | 47,047,730         | 58,468,701         | 70,921,846         |
| Changes in Prior Year Estimated/Final Settlements    | †                 | †                  | -211,500           | 1,375,000          | 5,204,000          |
| Net Patient Service Revenue                          | 45,327,121        | 57,418,312         | 60,411,015         | 62,373,844         | 65,245,192         |
| Other Operating Revenue                              | 2,114,269         | 2,186,129          | 2,662,796          | 2,865,914          | 2,794,327          |
| <b>Total Operating Revenue</b>                       | <b>47,441,390</b> | <b>59,604,441</b>  | <b>63,073,811</b>  | <b>65,239,758</b>  | <b>68,039,519</b>  |
| <b>Total Operating Expenses</b>                      | <b>51,974,543</b> | <b>60,288,623</b>  | <b>63,063,026</b>  | <b>67,125,699</b>  | <b>74,719,168</b>  |
| Depreciation and Amortization                        | 2,801,076         | 2,873,783          | 3,249,676          | 3,468,567          | 3,693,178          |
| Interest   | 734,279           | 781,110            | 1,096,069          | 1,573,522          | 1,157,903          |
| Other Operating Expenses                             | 48,439,188        | 56,633,730         | 58,717,281         | 62,083,610         | 69,868,087         |
| <b>Net Operating Income</b>                          | <b>-4,533,153</b> | <b>-684,182</b>    | <b>10,785</b>      | <b>-1,885,941</b>  | <b>-6,679,649</b>  |
| <b>Total Non-operating Revenue</b>                   | <b>1,484,242</b>  | <b>1,831,349</b>   | <b>6,130,762</b>   | <b>-402,455</b>    | <b>-3,171,016</b>  |
| <b>Total Investment Income</b>                       | <b>1,186,543</b>  | <b>1,939,189</b>   | <b>6,321,782</b>   | <b>8,743</b>       | <b>-2,415,674</b>  |
| Interest and Dividends                               | †                 | †                  | †                  | †                  | †                  |
| Realized Gains/Losses on Sales of Securities         | 1,186,543         | 1,939,189          | 6,321,782          | 656,415            | -705,788           |
| Permanently Impaired Security Writedowns             | †                 | †                  | †                  | -647,672           | -1,709,886         |
| Gains/Losses on Joint Ventures/Equity Investments    | 195,156           | -261,991           | -448,296           | -617,220           | -774,248           |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                  | †                  | †                  | †                  |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 102,543           | 154,151            | 257,276            | 206,022            | 18,906             |
| <b>Excess of Revenue over Expenses</b>               | <b>-3,048,911</b> | <b>1,147,167</b>   | <b>6,141,547</b>   | <b>-2,288,396</b>  | <b>-9,850,665</b>  |
| Extraordinary Gains/Losses                           | †                 | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                         | <b>-3,048,911</b> | <b>1,147,167</b>   | <b>6,141,547</b>   | <b>-2,288,396</b>  | <b>-9,850,665</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>-1,632,702</b> | <b>1,751,575</b>   | <b>2,469,272</b>   | <b>-2,707,318</b>  | <b>-11,211,794</b> |
| Net Assets Released for Restrictions - Capital       | †                 | †                  | †                  | †                  | 82,598             |
| Unrealized Gains/Losses on Investments               | 1,416,209         | 604,408            | -3,672,275         | -418,922           | -1,443,727         |
| Minimum Pension Liability Adjustment                 | †                 | †                  | †                  | †                  | †                  |
| Transfers From/To Affiliates                         | †                 | †                  | †                  | †                  | †                  |
| Mergers  | †                 | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                 | †                  | †                  | †                  | †                  |
| Other Changes  | †                 | †                  | †                  | †                  | †                  |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Henrietta D. Goodall Hospital -- Sanford, Me.                       | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 3.227   | 2.867   | 2.871   | 2.053   | 1.652   |
| Current Ratio without Board Designated and Undesignated Investments | .982    | 1.167   | 1.337   | .847    | 1.013   |
| Days in Accounts Receivable   | 48.317  | 55.271  | 53.612  | 60.288  | 46.292  |
| Acid Test   | .324    | .126    | .252    | .088    | .288    |
| Days Cash on Hand, Current  | 34.431  | 12.736  | 26.655  | 10.121  | 24.954  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 272.807 | 184.033 | 188.848 | 148.214 | 80.365  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 70.492  | 67.146  | 68.212  | 71.025  | 63.220  |
| Average Payment Period, Current Liabilities                         | 106.166 | 100.785 | 105.671 | 114.505 | 86.741  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .624    | .604    | .538    | .513    | .465    |
| Fixed Asset Financing   | .529    | .509    | .645    | .635    | .643    |
| Cash Flow Divided by Total Debt                                     | -0.009  | .132    | .222    | .027    | -0.152  |
| Cash Flow Divided by Total Debt with Operating Income Only          | -0.063  | .072    | .077    | .036    | -0.074  |
| Debt Service Coverage Total   | .299    | 2.545   | 4.393   | .898    | -1.564  |
| Debt Service Coverage Total with Operating Income Only              | -0.612  | 1.574   | 1.825   | 1.029   | -0.572  |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | -0.062  | .019    | .089    | -0.035  | -0.152  |
| Operating Margin  | -0.096  | -0.011  | .000    | -0.029  | -0.098  |
| Non Operating Revenue Margin  | -0.487  | 1.596   | .998    | .176    | .322    |
| Return On Assets  | -0.042  | .015    | .067    | -0.025  | -0.130  |
| Return On Equity  | -0.067  | .025    | .125    | -0.049  | -0.280  |
| Markup  | 1.647   | 1.769   | 1.816   | 1.947   | 2.028   |
| Deductible  | .412    | .411    | .421    | .457    | .477    |
| Markup Adjustment for Deductible                                    | .985    | 1.056   | 1.070   | 1.076   | 1.079   |
| Reported Income Index   | 1.867   | .795    | 2.487   | .845    | .879    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | .675    | .795    | .757    | .716    | .857    |
| Fixed Asset Turnover  | 1.935   | 2.061   | 1.629   | 1.717   | 1.855   |
| Average Age Plant Depreciation Only                                 | 8.202   | 8.764   | 8.635   | 8.787   | 9.148   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .247    | .160    | .046    | .064    | .113    |
| Total Operating Revenue Growth                                      | .145    | .256    | .058    | .034    | .043    |
| Realized Gains Divided by Non-Operating Revenue                     | .799    | 1.059   | 1.031   | -1.631  | .223    |
| Realized Gains Divided by Net Income                                | -0.389  | 1.690   | 1.029   | -0.287  | .072    |
| Long Term Debt to Equity  | .287    | .315    | .508    | .519    | .670    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Houlton Regional Hospital -- Houlton, Me.        | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>7,092,171</b>  | <b>9,359,969</b>  | <b>9,665,421</b>  | <b>12,444,906</b> | <b>13,543,197</b> |
| Cash and Investment                              | 368,378           | 210,380           | 2,159,696         | 289,803           | 1,459,128         |
| Current Assets Whose Use is Limited              | 233,074           | 282,587           | 242,656           | 285,308           | 2,507,353         |
| Net Patient Accounts Receivable                  | 4,626,552         | 4,600,114         | 4,777,624         | 5,300,970         | 4,702,060         |
| Due from Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Third Party Settlements Receivable               | 722,728           | 2,946,943         | 1,021,423         | 4,951,883         | 3,320,334         |
| Other Accounts Receivable                        | 261,478           | 342,676           | 353,613           | 357,716           | 345,477           |
| Inventory  | 610,676           | 639,294           | 674,187           | 707,699           | 726,148           |
| Other Current Assets                             | 269,285           | 337,975           | 436,222           | 551,527           | 482,697           |
| <b>Total Non-Current Assets</b>                  | <b>15,543,612</b> | <b>15,056,976</b> | <b>14,900,686</b> | <b>14,399,350</b> | <b>17,508,021</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 3,130,136         | 3,075,463         | 3,524,637         | 3,016,514         | 2,925,598         |
| Due From Affiliates                              | 2,880,409         | 3,447,982         | 4,307,124         | 4,765,860         | 5,482,032         |
| Investments in Affiliates                        | -2,068,707        | -3,083,297        | -3,953,427        | -4,653,513        | -5,391,025        |
| Other Non-current Assets                         | 322,257           | 347,204           | 387,864           | 340,913           | 2,079,906         |
| Gross Property, Plant and Equipment (PP&E)       | 34,310,150        | 33,828,790        | 34,440,846        | 35,438,110        | 37,765,893        |
| Accumulated Depreciation                         | 23,030,633        | 22,559,166        | 23,806,358        | 24,508,534        | 25,354,383        |
| Net Property, Plant and Equipment (PP&E)         | 11,279,517        | 11,269,624        | 10,634,488        | 10,929,576        | 12,411,510        |
| <b>Total Unrestricted Assets</b>                 | <b>22,635,783</b> | <b>24,416,945</b> | <b>24,566,107</b> | <b>26,844,256</b> | <b>31,051,218</b> |
| <b>Total Current Liabilities</b>                 | <b>7,136,723</b>  | <b>8,480,401</b>  | <b>7,897,395</b>  | <b>8,671,054</b>  | <b>9,841,476</b>  |
| Current Long Term Debt (LTD)                     | 613,000           | 538,000           | 513,000           | 526,000           | 565,000           |
| Accounts Payable and Accrued Expenses            | 3,565,022         | 4,383,662         | 3,816,838         | 4,021,535         | 4,686,410         |
| Estimated Third Party Settlements                | 2,558,701         | 1,994,569         | 3,567,557         | 2,439,177         | 4,251,207         |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | 400,000           | 1,564,170         | †                 | 1,684,342         | 338,859           |
| <b>Total Non-current Liabilities</b>             | <b>10,227,174</b> | <b>10,745,663</b> | <b>10,319,529</b> | <b>10,043,231</b> | <b>13,103,694</b> |
| Long Term Debt                                   | 10,227,174        | 10,445,663        | 10,069,529        | 9,543,231         | 12,385,477        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | 416,849           |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | 300,000           | 250,000           | 500,000           | 250,000           |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | †                 | †                 | †                 | †                 | 51,368            |
| <b>Fund Balance Unrestricted</b>                 | <b>5,271,886</b>  | <b>5,190,881</b>  | <b>6,349,183</b>  | <b>8,129,971</b>  | <b>8,106,048</b>  |
| <b>Total Liabilities &amp; Equity</b>            | <b>22,635,783</b> | <b>24,416,945</b> | <b>24,566,107</b> | <b>26,844,256</b> | <b>31,051,218</b> |
| <b>Total Restricted Assets</b>                   | <b>423,196</b>    | <b>461,862</b>    | <b>144,584</b>    | <b>327,964</b>    | <b>262,852</b>    |
| Cash and Investments                             | 108,280           | 113,274           | 66,544            | 74,191            | 80,740            |
| Receivables                                      | 314,916           | 348,588           | 78,040            | 253,773           | 182,112           |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>423,196</b>    | <b>461,862</b>    | <b>144,584</b>    | <b>327,964</b>    | <b>262,852</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>423,196</b>    | <b>461,862</b>    | <b>144,584</b>    | <b>327,964</b>    | <b>262,852</b>    |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 371,532           | 410,198           | 92,920            | 276,300           | 211,188           |
| Permanently Restricted Net Assets                | 51,664            | 51,664            | 51,664            | 51,664            | 51,664            |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Houlton Regional Hospital -- Houlton, Me.            | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>49,467,781</b> | <b>51,849,493</b> | <b>56,069,208</b> | <b>62,292,325</b> | <b>65,296,388</b> |
| Gross Inpatient Service Revenue                      | 16,365,573        | 16,870,624        | 17,903,552        | 18,246,571        | 18,685,064        |
| Gross Outpatient Service Revenue                     | 33,102,208        | 34,978,869        | 38,165,656        | 44,045,754        | 46,611,324        |
| Free Care (Charity Care)                             | 419,876           | 996,435           | 1,034,199         | 991,321           | 1,175,558         |
| Bad Debt (Provision for Bad Debt)                    | 909,978           | 209,366           | 700,001           | 1,587,490         | 1,237,223         |
| Contractuals   | 19,926,269        | 18,507,001        | 19,589,697        | 21,233,478        | 22,153,873        |
| Changes in Prior Year Estimated/Final Settlements    | -396,600          | -452,900          | -448,000          | -2,513,000        | -955,000          |
| Net Patient Service Revenue                          | 28,608,258        | 32,589,591        | 35,193,311        | 40,993,036        | 41,684,734        |
| Other Operating Revenue                              | 1,122,150         | 761,706           | 772,213           | 551,079           | 479,325           |
| <b>Total Operating Revenue</b>                       | <b>29,730,408</b> | <b>33,351,297</b> | <b>35,965,524</b> | <b>41,544,115</b> | <b>42,164,059</b> |
| <b>Total Operating Expenses</b>                      | <b>28,858,356</b> | <b>32,658,303</b> | <b>34,611,148</b> | <b>38,412,100</b> | <b>41,287,298</b> |
| Depreciation and Amortization                        | 1,519,111         | 1,414,359         | 1,121,540         | 956,186           | 980,016           |
| Interest   | 559,578           | 643,067           | 665,095           | 588,026           | 591,021           |
| Other Operating Expenses                             | 26,779,667        | 30,600,877        | 32,824,513        | 36,867,888        | 39,716,261        |
| <b>Net Operating Income</b>                          | <b>872,052</b>    | <b>692,994</b>    | <b>1,354,376</b>  | <b>3,132,015</b>  | <b>876,761</b>    |
| <b>Total Non-operating Revenue</b>                   | <b>139,829</b>    | <b>-1,093,318</b> | <b>-1,077,403</b> | <b>-895,571</b>   | <b>-1,126,962</b> |
| <b>Total Investment Income</b>                       | <b>232,059</b>    | <b>155,035</b>    | <b>101,982</b>    | <b>34,081</b>     | <b>-149,298</b>   |
| Interest and Dividends                               | 109,167           | 107,419           | 102,794           | 114,510           | 117,329           |
| Realized Gains/Losses on Sales of Securities         | 122,892           | 47,616            | -812              | -80,429           | -266,627          |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | -1,039,590        | -855,877          | -657,594          | -751,905          |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | -92,230           | -208,763          | -323,508          | -272,058          | -225,759          |
| <b>Excess of Revenue over Expenses</b>               | <b>1,011,881</b>  | <b>-400,324</b>   | <b>276,973</b>    | <b>2,236,444</b>  | <b>-250,201</b>   |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>1,011,881</b>  | <b>-400,324</b>   | <b>276,973</b>    | <b>2,236,444</b>  | <b>-250,201</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>1,148,663</b>  | <b>-81,005</b>    | <b>1,158,302</b>  | <b>1,780,788</b>  | <b>-23,923</b>    |
| Net Assets Released for Restrictions - Capital       | 124,620           | 220,172           | 494,149           | 37,954            | 117,285           |
| Unrealized Gains/Losses on Investments               | 12,162            | 99,147            | 387,180           | -493,610          | 108,993           |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | †                 | †                 | †                 | †                 |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

| Houlton Regional Hospital -- Houlton, Me.                           | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 1.432   | 1.466   | 1.670   | 1.783   | 1.673   |
| Current Ratio without Board Designated and Undesignated Investments | .994    | 1.104   | 1.224   | 1.435   | 1.376   |
| Days in Accounts Receivable   | 59.028  | 51.521  | 49.550  | 47.200  | 41.172  |
| Acid Test   | .084    | .058    | .304    | .066    | .403    |
| Days Cash on Hand, Current  | 8.030   | 5.759   | 26.183  | 5.604   | 35.918  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 49.820  | 41.687  | 64.598  | 35.000  | 62.411  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 47.596  | 51.211  | 41.599  | 39.189  | 42.437  |
| Average Payment Period, Current Liabilities                         | 95.281  | 99.070  | 86.073  | 84.498  | 89.119  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .233    | .213    | .258    | .303    | .261    |
| Fixed Asset Financing   | .907    | .927    | .947    | .873    | .998    |
| Cash Flow Divided by Total Debt                                     | .146    | .053    | .077    | .171    | .032    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .138    | .110    | .136    | .218    | .081    |
| Debt Service Coverage Total   | 2.729   | 1.319   | 1.715   | 3.434   | 1.182   |
| Debt Service Coverage Total with Operating Income Only              | 2.605   | 2.190   | 2.611   | 4.247   | 2.191   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .034    | -.012   | .008    | .055    | -.006   |
| Operating Margin  | .029    | .021    | .038    | .075    | .021    |
| Non Operating Revenue Margin  | .138    | 2.731   | -3.890  | -4.400  | 4.504   |
| Return On Assets  | .045    | -.016   | .011    | .083    | -.008   |
| Return On Equity  | .192    | -.077   | .044    | .275    | -.031   |
| Markup  | 1.753   | 1.611   | 1.642   | 1.636   | 1.593   |
| Deductible  | .403    | .357    | .349    | .341    | .339    |
| Markup Adjustment for Deductible                                    | 1.063   | 1.044   | 1.076   | 1.083   | 1.057   |
| Reported Income Index   | 1.414   | 4.942   | .239    | 1.256   | 10.459  |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.320   | 1.321   | 1.420   | 1.514   | 1.322   |
| Fixed Asset Turnover  | 2.636   | 2.959   | 3.382   | 3.801   | 3.397   |
| Average Age Plant Depreciation Only                                 | 15.161  | 15.950  | 21.226  | 25.632  | 25.871  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .076    | .132    | .060    | .110    | .075    |
| Total Operating Revenue Growth                                      | .138    | .122    | .078    | .155    | .015    |
| Realized Gains Divided by Non-Operating Revenue                     | .879    | -.044   | .001    | .090    | .237    |
| Realized Gains Divided by Net Income                                | .121    | -.119   | -.003   | -.036   | 1.066   |
| Long Term Debt to Equity  | 1.940   | 2.012   | 1.586   | 1.174   | 1.528   |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Inland Hospital -- Waterville, Me.               | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>9,044,824</b>  | <b>9,748,110</b>  | <b>7,260,513</b>  | <b>8,579,458</b>  | <b>8,229,529</b>  |
| Cash and Investment                              | 1,534,232         | 1,536,333         | 762,848           | 645,454           | 1,369,421         |
| Current Assets Whose Use is Limited              | 152,733           | 902,627           | 215,336           | 362,949           | 231,316           |
| Net Patient Accounts Receivable                  | 3,395,129         | 2,749,935         | 3,259,998         | 4,319,862         | 3,881,833         |
| Due from Affiliates                              | 330,698           | 298,428           | 214,055           | 151,344           | 106,167           |
| Third Party Settlements Receivable               | 3,106,823         | 3,154,367         | 1,394,322         | 1,654,197         | 1,528,817         |
| Other Accounts Receivable                        | 18,256            | 112,548           | 467,279           | 203,888           | 225,275           |
| Inventory  | 411,888           | 563,567           | 556,366           | 542,288           | 623,300           |
| Other Current Assets                             | 95,065            | 430,305           | 390,309           | 699,476           | 263,400           |
| <b>Total Non-Current Assets</b>                  | <b>16,858,160</b> | <b>17,120,363</b> | <b>19,751,427</b> | <b>22,768,769</b> | <b>27,790,386</b> |
| Trustee Held Investments                         | 400,259           | 133,160           | 318,044           | 520,540           | 787,542           |
| Board Designated and Undesignated Investments    | 3,362,106         | 3,781,505         | 3,020,175         | 3,638,952         | 6,329,388         |
| Due From Affiliates                              | 167,808           | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | 6,669             | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 3,385,769         | 2,401,042         | 3,788,184         | 4,950,284         | 6,027,032         |
| Gross Property, Plant and Equipment (PP&E)       | 25,621,911        | 22,328,285        | 25,449,825        | 27,877,286        | 30,635,493        |
| Accumulated Depreciation                         | 16,086,362        | 11,523,629        | 12,824,801        | 14,218,293        | 15,989,069        |
| Net Property, Plant and Equipment (PP&E)         | 9,535,549         | 10,804,656        | 12,625,024        | 13,658,993        | 14,646,424        |
| <b>Total Unrestricted Assets</b>                 | <b>25,902,984</b> | <b>26,868,473</b> | <b>27,011,940</b> | <b>31,348,227</b> | <b>36,019,915</b> |
| <b>Total Current Liabilities</b>                 | <b>8,882,943</b>  | <b>8,258,030</b>  | <b>7,612,834</b>  | <b>8,278,325</b>  | <b>9,866,444</b>  |
| Current Long Term Debt (LTD)                     | 1,796,024         | 627,668           | 566,393           | 663,929           | 946,350           |
| Accounts Payable and Accrued Expenses            | 2,971,611         | 3,718,417         | 3,376,005         | 4,619,404         | 5,074,262         |
| Estimated Third Party Settlements                | 1,162,935         | 1,262,659         | 2,355,806         | 2,559,514         | 3,279,120         |
| Due to Affiliates                                | 452,613           | 549,526           | 427,892           | 435,478           | 566,712           |
| Other Current Liabilities                        | 2,499,760         | 2,099,760         | 886,738           | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>3,786,869</b>  | <b>5,494,620</b>  | <b>5,120,625</b>  | <b>7,766,968</b>  | <b>8,065,432</b>  |
| Long Term Debt                                   | 3,409,555         | 5,281,460         | 4,705,726         | 7,153,383         | 7,184,563         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | 377,314           | 133,160           | 331,507           | 526,657           | 790,255           |
| Other Non-Current Liabilities                    | †                 | 80,000            | 83,392            | 86,928            | 90,614            |
| <b>Fund Balance Unrestricted</b>                 | <b>13,233,172</b> | <b>13,115,823</b> | <b>14,278,482</b> | <b>15,302,934</b> | <b>18,088,039</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>25,902,984</b> | <b>26,868,473</b> | <b>27,011,941</b> | <b>31,348,227</b> | <b>36,019,915</b> |
| <b>Total Restricted Assets</b>                   | <b>660,390</b>    | <b>704,223</b>    | <b>827,678</b>    | <b>874,547</b>    | <b>907,524</b>    |
| Cash and Investments                             | 660,390           | 704,223           | 827,678           | 874,547           | 907,524           |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>660,390</b>    | <b>704,223</b>    | <b>827,678</b>    | <b>874,547</b>    | <b>907,524</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>660,390</b>    | <b>704,223</b>    | <b>827,678</b>    | <b>874,547</b>    | <b>907,524</b>    |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 228,296           | 251,785           | 324,055           | 434,402           | 490,462           |
| Permanently Restricted Net Assets                | 432,094           | 452,438           | 503,623           | 440,145           | 417,062           |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Inland Hospital -- Waterville, Me.                   | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>62,533,084</b> | <b>65,937,363</b> | <b>71,105,740</b> | <b>85,601,485</b> | <b>96,441,890</b> |
| Gross Inpatient Service Revenue                      | 24,084,967        | 25,701,232        | 23,780,618        | 25,942,191        | 21,994,650        |
| Gross Outpatient Service Revenue                     | 38,448,117        | 40,236,131        | 47,325,122        | 59,659,294        | 74,447,240        |
| Free Care (Charity Care)                             | 671,231           | 1,254,543         | 1,411,867         | 1,896,318         | 1,786,975         |
| Bad Debt (Provision for Bad Debt)                    | 1,634,013         | 2,022,642         | 1,940,128         | 2,710,254         | 3,805,329         |
| Contractuals   | 22,175,410        | 28,103,979        | 28,743,970        | 35,365,191        | 38,457,632        |
| Changes in Prior Year Estimated/Final Settlements    | †                 | -803,310          | -888,933          | -1,213,691        | -2,256,176        |
| Net Patient Service Revenue                          | 38,052,430        | 35,359,509        | 39,898,708        | 46,843,413        | 54,648,130        |
| Other Operating Revenue                              | 1,019,694         | 1,211,585         | 936,779           | 697,616           | 684,592           |
| <b>Total Operating Revenue</b>                       | <b>39,072,124</b> | <b>36,571,094</b> | <b>40,835,487</b> | <b>47,541,029</b> | <b>55,332,722</b> |
| <b>Total Operating Expenses</b>                      | <b>35,459,888</b> | <b>37,440,094</b> | <b>39,867,120</b> | <b>46,084,905</b> | <b>53,333,313</b> |
| Depreciation and Amortization                        | 1,323,272         | 1,476,920         | 1,555,849         | 1,648,995         | 1,811,921         |
| Interest   | 423,067           | 421,289           | 364,194           | 396,003           | 413,860           |
| Other Operating Expenses                             | 33,713,549        | 35,541,885        | 37,947,077        | 44,039,907        | 51,107,532        |
| <b>Net Operating Income</b>                          | <b>3,612,236</b>  | <b>-869,000</b>   | <b>968,367</b>    | <b>1,456,124</b>  | <b>1,999,409</b>  |
| <b>Total Non-operating Revenue</b>                   | <b>151,798</b>    | <b>37,858</b>     | <b>232,898</b>    | <b>196,108</b>    | <b>-263,709</b>   |
| <b>Total Investment Income</b>                       | <b>135,757</b>    | <b>194,146</b>    | <b>212,209</b>    | <b>188,791</b>    | <b>-263,709</b>   |
| Interest and Dividends                               | 138,637           | 133,081           | 198,418           | 160,210           | 121,462           |
| Realized Gains/Losses on Sales of Securities         | -2,880            | 61,065            | 26,324            | 148,808           | -18,888           |
| Permanently Impaired Security Writedowns             | †                 | †                 | -12,533           | -120,227          | -366,283          |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 16,041            | -156,288          | 20,689            | 7,317             | †                 |
| <b>Excess of Revenue over Expenses</b>               | <b>3,764,034</b>  | <b>-831,142</b>   | <b>1,201,265</b>  | <b>1,652,232</b>  | <b>1,735,700</b>  |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>3,764,034</b>  | <b>-831,142</b>   | <b>1,201,265</b>  | <b>1,652,232</b>  | <b>1,735,700</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>4,362,090</b>  | <b>-37,349</b>    | <b>1,162,660</b>  | <b>1,024,451</b>  | <b>2,785,105</b>  |
| Net Assets Released for Restrictions - Capital       | 16,479            | †                 | 105,727           | 24,079            | 182,875           |
| Unrealized Gains/Losses on Investments               | 110,377           | 51,038            | 189,238           | -396,968          | 412,937           |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | 471,200           | 645,255           | -333,570          | -254,892          | 453,593           |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | 97,500            | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Inland Hospital -- Waterville, Me.                                  | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 1.397   | 1.638   | 1.350   | 1.476   | 1.476   |
| Current Ratio without Board Designated and Undesignated Investments | 1.018   | 1.180   | .954    | 1.036   | .834    |
| Days in Accounts Receivable   | 32.566  | 28.386  | 29.823  | 33.660  | 25.927  |
| Acid Test   | .190    | .295    | .128    | .122    | .162    |
| Days Cash on Hand, Current  | 18.038  | 24.754  | 9.319   | 8.283   | 11.340  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 53.986  | 63.133  | 38.093  | 38.174  | 56.180  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 31.773  | 37.739  | 32.164  | 37.944  | 35.948  |
| Average Payment Period, Current Liabilities                         | 94.979  | 83.813  | 72.529  | 67.999  | 69.898  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .511    | .488    | .529    | .488    | .502    |
| Fixed Asset Financing   | .358    | .489    | .373    | .524    | .491    |
| Cash Flow Divided by Total Debt                                     | .402    | .047    | .217    | .206    | .198    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .390    | .044    | .198    | .194    | .213    |
| Debt Service Coverage Total   | 5.806   | .481    | 3.147   | 3.842   | 3.676   |
| Debt Service Coverage Total with Operating Income Only              | 5.646   | .464    | 2.912   | 3.638   | 3.920   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .096    | -.023   | .029    | .035    | .032    |
| Operating Margin  | .092    | -.024   | .024    | .031    | .036    |
| Non Operating Revenue Margin  | .040    | -.046   | .194    | .119    | -.152   |
| Return On Assets  | .145    | -.031   | .044    | .053    | .048    |
| Return On Equity  | .284    | -.063   | .084    | .108    | .096    |
| Markup  | 1.792   | 1.794   | 1.807   | 1.873   | 1.821   |
| Deductible  | .355    | .426    | .404    | .413    | .399    |
| Markup Adjustment for Deductible                                    | 1.167   | 1.043   | 1.086   | 1.105   | 1.100   |
| Reported Income Index   | .863    | 7.083   | 1.033   | 1.613   | .623    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.514   | 1.363   | 1.520   | 1.523   | 1.529   |
| Fixed Asset Turnover  | 4.098   | 3.385   | 3.234   | 3.481   | 3.778   |
| Average Age Plant Depreciation Only                                 | 12.157  | 7.802   | 8.243   | 8.622   | 8.824   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .157    | .056    | .065    | .156    | .157    |
| Total Operating Revenue Growth                                      | .235    | -.064   | .117    | .164    | .164    |
| Realized Gains Divided by Non-Operating Revenue                     | -.019   | 1.613   | .113    | .759    | .072    |
| Realized Gains Divided by Net Income                                | -.001   | -.073   | .022    | .090    | -.011   |
| Long Term Debt to Equity  | .258    | .403    | .330    | .467    | .397    |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Maine Coast Memorial Hospital -- Ellsworth, Me.  | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>13,518,988</b> | <b>14,647,495</b> | <b>23,139,459</b> | <b>22,618,768</b> | <b>28,516,548</b> |
| Cash and Investment                              | 7,091,923         | 7,216,624         | 15,257,122        | 11,172,884        | 14,524,635        |
| Current Assets Whose Use is Limited              | 341,187           | 413,745           | 405,500           | 417,150           | 3,692,413         |
| Net Patient Accounts Receivable                  | 5,285,212         | 4,356,858         | 6,343,691         | 7,032,368         | 7,179,679         |
| Due from Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Third Party Settlements Receivable               | †                 | 1,879,045         | †                 | 1,931,016         | 1,651,347         |
| Other Accounts Receivable                        | †                 | †                 | 221,232           | 713,554           | 153,265           |
| Inventory  | 345,995           | 382,336           | 392,428           | 406,600           | 486,645           |
| Other Current Assets                             | 454,671           | 398,887           | 519,486           | 945,196           | 828,564           |
| <b>Total Non-Current Assets</b>                  | <b>26,624,625</b> | <b>25,781,179</b> | <b>27,134,317</b> | <b>29,508,906</b> | <b>34,664,129</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 2,555,101         | 2,423,620         | 4,087,694         | 4,968,969         | 3,346,820         |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | 4,956             | 21,992            | 38,583            | †                 | †                 |
| Other Non-current Assets                         | 239,507           | 228,923           | 218,339           | 685,372           | 854,834           |
| Gross Property, Plant and Equipment (PP&E)       | 43,456,629        | 40,304,763        | 40,632,149        | 43,506,549        | 51,276,519        |
| Accumulated Depreciation                         | 19,631,568        | 17,198,119        | 17,842,448        | 19,651,984        | 20,814,044        |
| Net Property, Plant and Equipment (PP&E)         | 23,825,061        | 23,106,644        | 22,789,701        | 23,854,565        | 30,462,475        |
| <b>Total Unrestricted Assets</b>                 | <b>40,143,613</b> | <b>40,428,674</b> | <b>50,273,776</b> | <b>52,127,674</b> | <b>63,180,677</b> |
| <b>Total Current Liabilities</b>                 | <b>8,099,573</b>  | <b>7,361,791</b>  | <b>8,726,494</b>  | <b>10,198,587</b> | <b>11,813,011</b> |
| Current Long Term Debt (LTD)                     | 601,586           | 654,146           | 687,691           | 831,890           | 939,858           |
| Accounts Payable and Accrued Expenses            | 6,367,966         | 6,707,645         | 7,893,365         | 9,366,697         | 10,873,153        |
| Estimated Third Party Settlements                | 1,130,021         | †                 | 145,438           | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | †                 | †                 | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>10,906,512</b> | <b>10,213,429</b> | <b>13,575,679</b> | <b>10,078,036</b> | <b>17,107,531</b> |
| Long Term Debt                                   | 10,704,766        | 10,121,663        | 9,575,679         | 10,078,036        | 16,711,555        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | 4,000,000         | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | 201,746           | 91,766            | †                 | †                 | 395,976           |
| <b>Fund Balance Unrestricted</b>                 | <b>21,137,528</b> | <b>22,853,454</b> | <b>27,971,603</b> | <b>31,851,051</b> | <b>34,260,135</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>40,143,613</b> | <b>40,428,674</b> | <b>50,273,776</b> | <b>52,127,674</b> | <b>63,180,677</b> |
| <b>Total Restricted Assets</b>                   | <b>870,468</b>    | <b>1,380,895</b>  | <b>1,651,052</b>  | <b>1,896,318</b>  | <b>3,450,193</b>  |
| Cash and Investments                             | 870,468           | 1,380,895         | 1,651,052         | 1,896,318         | 3,450,193         |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>870,468</b>    | <b>1,380,895</b>  | <b>1,651,052</b>  | <b>1,896,318</b>  | <b>3,450,193</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>870,468</b>    | <b>1,380,895</b>  | <b>1,651,052</b>  | <b>1,896,318</b>  | <b>3,450,193</b>  |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 270,468           | 780,895           | 1,051,052         | 1,204,319         | 2,781,475         |
| Permanently Restricted Net Assets                | 600,000           | 600,000           | 600,000           | 691,999           | 668,718           |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Maine Coast Memorial Hospital -- Ellsworth, Me.      | FY 2005           | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|-------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>99,485,614</b> | <b>119,206,732</b> | <b>129,265,814</b> | <b>149,255,830</b> | <b>164,681,807</b> |
| Gross Inpatient Service Revenue                      | 31,750,362        | 35,873,396         | 37,683,402         | 46,192,648         | 50,832,914         |
| Gross Outpatient Service Revenue                     | 67,735,252        | 83,333,336         | 91,582,412         | 103,063,182        | 113,848,893        |
| Free Care (Charity Care)                             | 2,282,684         | 1,738,447          | 1,969,190          | 2,010,589          | 3,329,776          |
| Bad Debt (Provision for Bad Debt)                    | 2,500,086         | 2,933,082          | 3,516,201          | 3,905,291          | 5,181,352          |
| Contractuals   | 41,947,104        | 54,696,984         | 57,106,840         | 68,715,498         | 75,485,412         |
| Changes in Prior Year Estimated/Final Settlements    | -700,000          | -600,000           | -1,000,000         | -400,000           | -2,000,000         |
| Net Patient Service Revenue                          | 53,455,740        | 60,438,219         | 67,673,583         | 75,024,452         | 82,685,267         |
| Other Operating Revenue                              | 2,333,383         | 2,796,052          | 3,195,645          | 3,163,735          | 1,952,640          |
| <b>Total Operating Revenue</b>                       | <b>55,789,123</b> | <b>63,234,271</b>  | <b>70,869,228</b>  | <b>78,188,187</b>  | <b>84,637,907</b>  |
| <b>Total Operating Expenses</b>                      | <b>54,238,221</b> | <b>61,961,925</b>  | <b>68,088,208</b>  | <b>75,250,793</b>  | <b>81,615,691</b>  |
| Depreciation and Amortization                        | 1,479,922         | 2,036,203          | 1,991,366          | 2,343,303          | 2,701,489          |
| Interest   | 369,507           | 560,595            | 535,846            | 588,366            | 598,686            |
| Other Operating Expenses                             | 52,388,792        | 59,365,127         | 65,560,996         | 72,319,124         | 78,315,516         |
| <b>Net Operating Income</b>                          | <b>1,550,902</b>  | <b>1,272,346</b>   | <b>2,781,020</b>   | <b>2,937,394</b>   | <b>3,022,216</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>499,307</b>    | <b>580,398</b>     | <b>5,716,346</b>   | <b>827,905</b>     | <b>-145,821</b>    |
| <b>Total Investment Income</b>                       | <b>91,204</b>     | <b>492,783</b>     | <b>548,102</b>     | <b>696,013</b>     | <b>-459,311</b>    |
| Interest and Dividends                               | 241,802           | 403,708            | 558,723            | 752,800            | 367,030            |
| Realized Gains/Losses on Sales of Securities         | -150,598          | 89,075             | -10,621            | -56,787            | -826,341           |
| Permanently Impaired Security Writedowns             | †                 | †                  | †                  | †                  | †                  |
| Gains/Losses on Joint Ventures/Equity Investments    | 33,014            | -112,573           | -43,562            | -46,473            | -10,408            |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                  | †                  | †                  | †                  |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 375,089           | 200,188            | 5,211,806          | 178,365            | 323,898            |
| <b>Excess of Revenue over Expenses</b>               | <b>2,050,209</b>  | <b>1,852,744</b>   | <b>8,497,366</b>   | <b>3,765,299</b>   | <b>2,876,395</b>   |
| Extraordinary Gains/Losses                           | †                 | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                         | <b>2,050,209</b>  | <b>1,852,744</b>   | <b>8,497,366</b>   | <b>3,765,299</b>   | <b>2,876,395</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>7,460,631</b>  | <b>2,084,587</b>   | <b>5,168,147</b>   | <b>3,918,011</b>   | <b>2,409,086</b>   |
| Net Assets Released for Restrictions - Capital       | 5,216,501         | 192,848            | 155,049            | 412,789            | 278,148            |
| Unrealized Gains/Losses on Investments               | 193,921           | 38,995             | 515,732            | -170,916           | -193,461           |
| Minimum Pension Liability Adjustment                 | †                 | †                  | †                  | †                  | †                  |
| Transfers From/To Affiliates                         | †                 | †                  | -4,000,000         | -89,161            | -745,457           |
| Mergers  | †                 | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                 | †                  | †                  | †                  | †                  |
| Other Changes  | †                 | †                  | †                  | †                  | 193,461            |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Maine Coast Memorial Hospital -- Ellsworth, Me.                     | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 1.985   | 2.319   | 3.120   | 2.705   | 2.697   |
| Current Ratio without Board Designated and Undesignated Investments | 1.669   | 1.990   | 2.652   | 2.218   | 2.414   |
| Days in Accounts Receivable   | 36.088  | 26.312  | 34.215  | 34.213  | 31.693  |
| Acid Test   | .918    | 1.036   | 1.795   | 1.136   | 1.542   |
| Days Cash on Hand, Current  | 51.425  | 46.476  | 86.492  | 58.024  | 84.259  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 69.102  | 61.238  | 109.065 | 82.900  | 99.739  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 44.056  | 40.855  | 43.589  | 46.893  | 50.291  |
| Average Payment Period, Current Liabilities                         | 56.036  | 44.840  | 48.189  | 51.058  | 54.638  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .527    | .565    | .556    | .611    | .542    |
| Fixed Asset Financing   | .449    | .438    | .420    | .422    | .549    |
| Cash Flow Divided by Total Debt                                     | .186    | .221    | .470    | .301    | .193    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .159    | .188    | .214    | .260    | .198    |
| Debt Service Coverage Total   | 3.783   | 3.829   | 9.264   | 5.248   | 4.318   |
| Debt Service Coverage Total with Operating Income Only              | 3.299   | 3.329   | 4.461   | 4.599   | 4.419   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .036    | .029    | .111    | .048    | .034    |
| Operating Margin  | .028    | .020    | .039    | .038    | .036    |
| Non Operating Revenue Margin  | .244    | .313    | .673    | .220    | -.051   |
| Return On Assets  | .051    | .046    | .169    | .072    | .046    |
| Return On Equity  | .097    | .081    | .304    | .118    | .084    |
| Markup  | 1.877   | 1.969   | 1.945   | 2.025   | 2.042   |
| Deductible  | .422    | .459    | .442    | .460    | .458    |
| Markup Adjustment for Deductible                                    | 1.104   | 1.086   | 1.107   | 1.112   | 1.117   |
| Reported Income Index   | .275    | 1.080   | 1.660   | .971    | 1.194   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.402   | 1.578   | 1.523   | 1.516   | 1.337   |
| Fixed Asset Turnover  | 2.342   | 2.737   | 3.110   | 3.278   | 2.778   |
| Average Age Plant Depreciation Only                                 | 13.265  | 8.446   | 8.960   | 8.386   | 7.705   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .093    | .142    | .099    | .105    | .085    |
| Total Operating Revenue Growth                                      | .098    | .133    | .121    | .103    | .082    |
| Realized Gains Divided by Non-Operating Revenue                     | -.302   | .153    | -.002   | -.069   | 5.667   |
| Realized Gains Divided by Net Income                                | -.073   | .048    | -.001   | -.015   | -.287   |
| Long Term Debt to Equity  | .506    | .443    | .342    | .316    | .488    |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| MaineGeneral Medical Center -- Augusta, Me.      | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS                                    | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Current Assets</b>                      | <b>58,785,992</b>  | <b>44,463,365</b>  | <b>46,323,525</b>  | <b>57,210,399</b>  | <b>72,223,489</b>  |
| Cash and Investment                              | 7,261,808          | 9,134,827          | 4,412,164          | 8,874,769          | 27,480,687         |
| Current Assets Whose Use is Limited              | †                  | †                  | †                  | †                  | †                  |
| Net Patient Accounts Receivable                  | 21,294,157         | 21,751,393         | 25,232,258         | 24,572,341         | 23,600,364         |
| Due from Affiliates                              | 721,796            | 1,030,117          | 1,166,108          | 973,208            | 483,087            |
| Third Party Settlements Receivable               | 12,055,888         | †                  | 8,435,881          | 14,466,070         | 12,084,099         |
| Other Accounts Receivable                        | †                  | †                  | †                  | †                  | †                  |
| Inventory  | 3,954,013          | 3,867,560          | 3,691,928          | 3,806,522          | 3,813,405          |
| Other Current Assets                             | 13,498,330         | 8,679,468          | 3,385,186          | 4,517,489          | 4,761,847          |
| <b>Total Non-Current Assets</b>                  | <b>184,631,254</b> | <b>235,483,935</b> | <b>259,440,305</b> | <b>232,617,038</b> | <b>204,586,617</b> |
| Trustee Held Investments                         | 8,914,816          | 24,302,421         | 7,604,833          | 6,311,793          | 5,786,549          |
| Board Designated and Undesignated Investments    | 88,167,932         | 104,365,916        | 106,986,597        | 74,468,504         | 54,932,450         |
| Due From Affiliates                              | †                  | †                  | †                  | †                  | †                  |
| Investments in Affiliates                        | †                  | †                  | †                  | †                  | †                  |
| Other Non-current Assets                         | 1,998,387          | 2,440,629          | 4,636,163          | 4,266,801          | 4,016,734          |
| Gross Property, Plant and Equipment (PP&E)       | 198,710,064        | 230,098,784        | 277,644,989        | 298,199,748        | 298,736,583        |
| Accumulated Depreciation                         | 113,159,945        | 125,723,815        | 137,432,277        | 150,629,808        | 158,885,699        |
| Net Property, Plant and Equipment (PP&E)         | 85,550,119         | 104,374,969        | 140,212,712        | 147,569,940        | 139,850,884        |
| <b>Total Unrestricted Assets</b>                 | <b>243,417,246</b> | <b>279,947,300</b> | <b>305,763,830</b> | <b>289,827,437</b> | <b>276,810,106</b> |
| <b>Total Current Liabilities</b>                 | <b>27,473,761</b>  | <b>30,476,677</b>  | <b>34,872,245</b>  | <b>30,970,522</b>  | <b>32,553,737</b>  |
| Current Long Term Debt (LTD)                     | 3,791,385          | 3,842,581          | 5,552,002          | 5,432,838          | 4,938,348          |
| Accounts Payable and Accrued Expenses            | 15,271,661         | 15,745,736         | 21,203,132         | 19,638,445         | 23,801,767         |
| Estimated Third Party Settlements                | †                  | 1,321,696          | †                  | †                  | †                  |
| Due to Affiliates                                | 3,334,442          | 4,096,464          | 3,888,092          | 2,465,037          | 296,722            |
| Other Current Liabilities                        | 5,076,273          | 5,470,200          | 4,229,019          | 3,434,202          | 3,516,900          |
| <b>Total Non-current Liabilities</b>             | <b>58,293,236</b>  | <b>70,770,727</b>  | <b>61,035,996</b>  | <b>65,213,441</b>  | <b>78,461,046</b>  |
| Long Term Debt                                   | 40,910,649         | 63,155,160         | 58,402,617         | 53,709,099         | 48,553,619         |
| Estimated Third Party Settlements                | †                  | †                  | †                  | †                  | †                  |
| Due to Affiliates                                | †                  | †                  | †                  | †                  | †                  |
| Self Insurance Fund                              | †                  | †                  | †                  | †                  | †                  |
| Accrued Pension and Post Retiree Health Benefits | 17,382,587         | 6,576,161          | 1,558,881          | 10,378,944         | 28,625,183         |
| Other Non-Current Liabilities                    | †                  | 1,039,406          | 1,074,498          | 1,125,398          | 1,282,244          |
| <b>Fund Balance Unrestricted</b>                 | <b>157,650,249</b> | <b>178,699,896</b> | <b>209,855,589</b> | <b>193,643,474</b> | <b>165,795,323</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>243,417,246</b> | <b>279,947,300</b> | <b>305,763,830</b> | <b>289,827,437</b> | <b>276,810,106</b> |
| <b>Total Restricted Assets</b>                   | <b>14,837,022</b>  | <b>23,458,638</b>  | <b>27,539,356</b>  | <b>19,027,209</b>  | <b>16,936,590</b>  |
| Cash and Investments                             | 14,837,022         | 23,458,638         | 24,815,322         | 17,164,049         | 14,951,700         |
| Receivables                                      | †                  | †                  | 2,724,034          | 1,863,160          | 1,984,890          |
| Other Assets                                     | †                  | †                  | †                  | †                  | †                  |
| <b>Total Restricted Liabilities and Equity</b>   | <b>14,837,022</b>  | <b>23,458,638</b>  | <b>27,539,356</b>  | <b>19,027,209</b>  | <b>16,936,590</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>14,837,022</b>  | <b>23,458,638</b>  | <b>27,539,356</b>  | <b>19,027,209</b>  | <b>16,936,590</b>  |
| Total Liabilities                                | †                  | †                  | †                  | †                  | †                  |
| Temporarily Restricted Net Assets                | 1,885,800          | 10,317,252         | 13,256,131         | 4,351,229          | 4,282,126          |
| Permanently Restricted Net Assets                | 12,951,222         | 13,141,386         | 14,283,225         | 14,675,980         | 12,654,464         |

† Data not available or not applicable



# Maine Health Data Organization Hospital Financial Report Part III

| MaineGeneral Medical Center -- Augusta, Me.          | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>407,610,000</b> | <b>443,343,417</b> | <b>486,006,829</b> | <b>533,629,477</b> | <b>561,756,194</b> |
| Gross Inpatient Service Revenue                      | 195,183,000        | 199,069,661        | 213,011,387        | 225,161,041        | 220,358,748        |
| Gross Outpatient Service Revenue                     | 212,427,000        | 244,273,756        | 272,995,442        | 308,468,436        | 341,397,446        |
| Free Care (Charity Care)                             | 4,911,143          | 5,928,924          | 6,403,906          | 7,696,496          | 8,296,375          |
| Bad Debt (Provision for Bad Debt)                    | 12,126,435         | 15,089,167         | 19,220,658         | 16,351,120         | 15,242,271         |
| Contractuals   | 164,117,283        | 179,230,802        | 195,294,725        | 231,008,360        | 255,342,926        |
| Changes in Prior Year Estimated/Final Settlements    | †                  | -4,100,000         | -2,906,000         | -1,142,000         | -4,638,000         |
| Net Patient Service Revenue                          | 226,455,139        | 247,194,524        | 267,993,540        | 279,715,501        | 287,512,622        |
| Other Operating Revenue                              | 7,546,723          | 9,053,466          | 10,955,632         | 10,532,637         | 13,103,431         |
| <b>Total Operating Revenue</b>                       | <b>234,001,862</b> | <b>256,247,990</b> | <b>278,949,172</b> | <b>290,248,138</b> | <b>300,616,053</b> |
| <b>Total Operating Expenses</b>                      | <b>226,049,948</b> | <b>247,508,243</b> | <b>271,501,320</b> | <b>297,083,357</b> | <b>293,000,501</b> |
| Depreciation and Amortization                        | 13,304,807         | 14,609,108         | 16,308,239         | 19,847,592         | 21,619,353         |
| Interest   | 2,146,276          | 1,838,655          | 2,247,348          | 2,863,257          | 2,683,866          |
| Other Operating Expenses                             | 210,598,865        | 231,060,480        | 252,945,733        | 274,372,508        | 268,697,282        |
| <b>Net Operating Income</b>                          | <b>7,951,914</b>   | <b>8,739,747</b>   | <b>7,447,852</b>   | <b>-6,835,219</b>  | <b>7,615,552</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>3,365,742</b>   | <b>11,043,643</b>  | <b>8,880,993</b>   | <b>2,975,164</b>   | <b>-10,821,704</b> |
| <b>Total Investment Income</b>                       | <b>2,794,550</b>   | <b>10,594,877</b>  | <b>8,237,788</b>   | <b>2,388,301</b>   | <b>-11,253,247</b> |
| Interest and Dividends                               | 3,321,279          | 7,673,138          | 9,821,780          | 6,624,329          | 1,942,499          |
| Realized Gains/Losses on Sales of Securities         | -526,729           | 2,921,739          | -1,583,992         | -4,236,028         | -573,587           |
| Permanently Impaired Security Writedowns             | †                  | †                  | †                  | †                  | -12,622,159        |
| Gains/Losses on Joint Ventures/Equity Investments    | -58,199            | 30,327             | †                  | †                  | †                  |
| Permanently Impaired Writedowns of Other Assets      | †                  | †                  | †                  | †                  | †                  |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 629,391            | 418,439            | 643,205            | 586,863            | 431,543            |
| <b>Excess of Revenue over Expenses</b>               | <b>11,317,656</b>  | <b>19,783,390</b>  | <b>16,328,845</b>  | <b>-3,860,055</b>  | <b>-3,206,152</b>  |
| Extraordinary Gains/Losses                           | 12,550,000         | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                         | <b>23,867,656</b>  | <b>19,783,390</b>  | <b>16,328,845</b>  | <b>-3,860,055</b>  | <b>-3,206,152</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>14,102,237</b>  | <b>21,049,647</b>  | <b>31,155,693</b>  | <b>-16,212,115</b> | <b>-27,848,151</b> |
| Net Assets Released for Restrictions - Capital       | 216,803            | 48,742             | 7,956              | 12,545,802         | 1,869,503          |
| Unrealized Gains/Losses on Investments               | 4,120,511          | -3,959,676         | 7,589,771          | -10,259,339        | -1,140,431         |
| Minimum Pension Liability Adjustment                 | -11,163,736        | 10,456,697         | 707,040            | -10,238,523        | -19,571,071        |
| Transfers From/To Affiliates                         | -2,938,997         | -4,240,100         | -4,800,000         | -4,400,000         | -5,800,000         |
| Mergers  | †                  | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                  | †                  | †                  | †                  | †                  |
| Other Changes  | †                  | -1,039,406         | 11,322,081         | †                  | †                  |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| MaineGeneral Medical Center -- Augusta, Me.                         | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 5.349   | 4.883   | 4.396   | 4.252   | 3.906   |
| Current Ratio without Board Designated and Undesignated Investments | 2.140   | 1.459   | 1.328   | 1.847   | 2.219   |
| Days in Accounts Receivable   | 34.322  | 32.117  | 34.366  | 32.064  | 29.961  |
| Acid Test   | .264    | .300    | .127    | .287    | .844    |
| Days Cash on Hand, Current  | 12.459  | 14.316  | 6.311   | 11.684  | 36.961  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 163.726 | 177.879 | 159.332 | 109.727 | 110.843 |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 26.201  | 24.677  | 30.327  | 25.855  | 32.013  |
| Average Payment Period, Current Liabilities                         | 47.136  | 47.763  | 49.877  | 40.775  | 43.784  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .648    | .638    | .686    | .668    | .599    |
| Fixed Asset Financing   | .478    | .605    | .417    | .364    | .347    |
| Cash Flow Divided by Total Debt                                     | .287    | .340    | .340    | .166    | .166    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .248    | .231    | .248    | .135    | .263    |
| Debt Service Coverage Total   | 4.816   | 6.435   | 5.728   | 2.240   | 2.599   |
| Debt Service Coverage Total with Operating Income Only              | 4.211   | 4.474   | 4.270   | 1.887   | 3.932   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .048    | .074    | .057    | -.013   | -.011   |
| Operating Margin  | .034    | .034    | .027    | -.024   | .025    |
| Non Operating Revenue Margin  | .297    | .558    | .544    | -.771   | 3.375   |
| Return On Assets  | .046    | .071    | .053    | -.013   | -.012   |
| Return On Equity  | .072    | .111    | .078    | -.020   | -.019   |
| Markup  | 1.837   | 1.828   | 1.830   | 1.832   | 1.962   |
| Deductible  | .403    | .404    | .402    | .433    | .455    |
| Markup Adjustment for Deductible                                    | 1.111   | 1.104   | 1.111   | 1.054   | 1.090   |
| Reported Income Index   | .803    | .940    | .524    | .238    | .115    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | .975    | .955    | .941    | 1.012   | 1.047   |
| Fixed Asset Turnover  | 2.735   | 2.455   | 1.989   | 1.967   | 2.150   |
| Average Age Plant Depreciation Only                                 | 8.505   | 8.606   | 8.427   | 7.589   | 7.349   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .109    | .095    | .097    | .094    | -.014   |
| Total Operating Revenue Growth                                      | .093    | .095    | .089    | .041    | .036    |
| Realized Gains Divided by Non-Operating Revenue                     | -.156   | .265    | -.178   | -1.424  | .053    |
| Realized Gains Divided by Net Income                                | -.047   | .148    | -.097   | 1.097   | .179    |
| Long Term Debt to Equity  | .260    | .353    | .278    | .277    | .293    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Maine Medical Center -- Portland, Me.            | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS                                    | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Current Assets</b>                      | <b>321,729,000</b> | <b>358,482,000</b> | <b>393,570,000</b> | <b>318,332,000</b> | <b>335,694,000</b> |
| Cash and Investment                              | 226,931,000        | 260,223,000        | 288,962,000        | 239,311,000        | 259,188,000        |
| Current Assets Whose Use is Limited              | 21,830,000         | 39,368,000         | 23,339,000         | 4,856,000          | 6,658,000          |
| Net Patient Accounts Receivable                  | 28,411,000         | 27,895,000         | 32,121,000         | 50,441,000         | 48,132,000         |
| Due from Affiliates                              | 2,335,000          | †                  | 10,653,000         | 2,070,000          | 3,111,000          |
| Third Party Settlements Receivable               | 33,128,000         | 15,317,000         | 26,773,000         | 7,093,000          | 2,290,000          |
| Other Accounts Receivable                        | †                  | †                  | †                  | †                  | †                  |
| Inventory  | †                  | †                  | 5,066,337          | 9,594,533          | 6,077,000          |
| Other Current Assets                             | 9,094,000          | 15,679,000         | 6,655,663          | 4,966,467          | 10,238,000         |
| <b>Total Non-Current Assets</b>                  | <b>360,876,000</b> | <b>449,556,000</b> | <b>497,909,000</b> | <b>546,724,000</b> | <b>581,428,000</b> |
| Trustee Held Investments                         | 5,425,000          | 62,575,000         | 43,230,000         | 18,807,000         | 17,695,000         |
| Board Designated and Undesignated Investments    | 81,896,000         | 91,719,000         | 85,461,000         | 85,113,000         | 91,689,000         |
| Due From Affiliates                              | 2,573,000          | 2,454,000          | 2,454,000          | 77,000             | 77,000             |
| Investments in Affiliates                        | †                  | †                  | †                  | †                  | †                  |
| Other Non-current Assets                         | 25,699,000         | 12,408,000         | 15,797,000         | 42,117,000         | 44,232,000         |
| Gross Property, Plant and Equipment (PP&E)       | 519,527,000        | 537,959,610        | 631,797,000        | 688,678,041        | 736,066,000        |
| Accumulated Depreciation                         | 274,244,000        | 257,559,610        | 280,830,000        | 288,068,041        | 308,331,000        |
| Net Property, Plant and Equipment (PP&E)         | 245,283,000        | 280,400,000        | 350,967,000        | 400,610,000        | 427,735,000        |
| <b>Total Unrestricted Assets</b>                 | <b>682,605,000</b> | <b>808,038,000</b> | <b>891,479,000</b> | <b>865,056,000</b> | <b>917,122,000</b> |
| <b>Total Current Liabilities</b>                 | <b>112,262,000</b> | <b>130,263,000</b> | <b>162,691,000</b> | <b>116,175,000</b> | <b>111,195,000</b> |
| Current Long Term Debt (LTD)                     | 6,606,000          | 5,068,000          | 6,951,000          | 12,280,000         | 12,160,000         |
| Accounts Payable and Accrued Expenses            | 45,842,000         | 48,072,000         | 52,369,000         | 53,745,000         | 57,708,000         |
| Estimated Third Party Settlements                | 37,771,000         | 55,735,000         | 72,772,000         | 36,482,000         | 33,246,000         |
| Due to Affiliates                                | †                  | 3,473,000          | 12,852,000         | 12,068,000         | 6,280,000          |
| Other Current Liabilities                        | 22,043,000         | 17,915,000         | 17,747,000         | 1,600,000          | 1,801,000          |
| <b>Total Non-current Liabilities</b>             | <b>84,657,000</b>  | <b>175,088,000</b> | <b>191,871,000</b> | <b>223,392,000</b> | <b>338,838,000</b> |
| Long Term Debt                                   | 74,841,000         | 149,771,000        | 143,375,000        | 134,771,000        | 128,899,000        |
| Estimated Third Party Settlements                | †                  | †                  | †                  | †                  | †                  |
| Due to Affiliates                                | †                  | †                  | †                  | †                  | †                  |
| Self Insurance Fund                              | †                  | †                  | †                  | 16,772,000         | 16,477,000         |
| Accrued Pension and Post Retiree Health Benefits | 7,675,000          | 7,881,000          | 31,257,000         | 50,616,000         | 167,712,000        |
| Other Non-Current Liabilities                    | 2,141,000          | 17,436,000         | 17,239,000         | 21,233,000         | 25,750,000         |
| <b>Fund Balance Unrestricted</b>                 | <b>485,686,000</b> | <b>502,687,000</b> | <b>536,917,000</b> | <b>525,489,000</b> | <b>467,089,000</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>682,605,000</b> | <b>808,038,000</b> | <b>891,479,000</b> | <b>865,056,000</b> | <b>917,122,000</b> |
| <b>Total Restricted Assets</b>                   | <b>100,232,000</b> | <b>101,142,000</b> | <b>113,081,000</b> | <b>90,564,000</b>  | <b>91,213,000</b>  |
| Cash and Investments                             | 100,232,000        | 101,142,000        | 113,081,000        | 90,564,000         | 91,213,000         |
| Receivables                                      | †                  | †                  | †                  | †                  | †                  |
| Other Assets                                     | †                  | †                  | †                  | †                  | †                  |
| <b>Total Restricted Liabilities and Equity</b>   | <b>100,232,000</b> | <b>101,142,000</b> | <b>113,081,000</b> | <b>90,564,000</b>  | <b>91,213,000</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>100,232,000</b> | <b>101,142,000</b> | <b>113,081,000</b> | <b>90,564,000</b>  | <b>91,213,000</b>  |
| Total Liabilities                                | †                  | †                  | †                  | †                  | †                  |
| Temporarily Restricted Net Assets                | 82,157,000         | 81,539,000         | 92,365,000         | 69,529,000         | 69,624,000         |
| Permanently Restricted Net Assets                | 18,075,000         | 19,603,000         | 20,716,000         | 21,035,000         | 21,589,000         |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Maine Medical Center -- Portland, Me.                | FY 2005            | FY 2006            | FY 2007            | FY 2008              | FY 2009              |
|--|--------------------|--------------------|--------------------|----------------------|----------------------|
| DATA ELEMENTS  | \$                 | \$                 | \$                 | \$                   | \$                   |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>841,489,000</b> | <b>864,046,000</b> | <b>906,086,000</b> | <b>1,001,892,000</b> | <b>1,147,415,000</b> |
| Gross Inpatient Service Revenue                      | 603,890,000        | 614,223,000        | 639,499,000        | 704,873,000          | 793,099,000          |
| Gross Outpatient Service Revenue                     | 237,599,000        | 249,823,000        | 266,587,000        | 297,019,000          | 354,316,000          |
| Free Care (Charity Care)                             | 10,986,000         | 16,703,000         | 17,423,000         | 17,416,000           | 23,516,000           |
| Bad Debt (Provision for Bad Debt)                    | 27,218,000         | 21,255,000         | 22,965,000         | 23,817,000           | 31,185,000           |
| Contractuals   | 278,779,000        | 277,019,000        | 299,490,000        | 348,090,000          | 421,504,000          |
| Changes in Prior Year Estimated/Final Settlements    | -30,697,000        | †                  | -12,296,000        | -7,739,000           | -11,898,000          |
| Net Patient Service Revenue                          | 555,203,000        | 549,069,000        | 578,504,000        | 620,308,000          | 683,108,000          |
| Other Operating Revenue                              | 9,162,000          | 7,995,000          | 7,837,000          | 8,004,000            | 8,678,000            |
| <b>Total Operating Revenue</b>                       | <b>564,365,000</b> | <b>557,064,000</b> | <b>586,341,000</b> | <b>628,312,000</b>   | <b>691,786,000</b>   |
| <b>Total Operating Expenses</b>                      | <b>499,432,000</b> | <b>523,649,000</b> | <b>539,763,000</b> | <b>587,572,000</b>   | <b>641,032,000</b>   |
| Depreciation and Amortization                        | 32,451,000         | 32,322,000         | 32,274,000         | 36,392,000           | 45,407,000           |
| Interest   | 4,459,000          | 2,729,000          | 2,556,000          | 3,911,000            | 5,479,000            |
| Other Operating Expenses                             | 462,522,000        | 488,598,000        | 504,933,000        | 547,269,000          | 590,146,000          |
| <b>Net Operating Income</b>                          | <b>64,933,000</b>  | <b>33,415,000</b>  | <b>46,578,000</b>  | <b>40,740,000</b>    | <b>50,754,000</b>    |
| <b>Total Non-operating Revenue</b>                   | <b>20,745,000</b>  | <b>19,133,000</b>  | <b>21,817,000</b>  | <b>12,751,000</b>    | <b>14,149,000</b>    |
| <b>Total Investment Income</b>                       | <b>15,588,000</b>  | <b>17,996,000</b>  | <b>19,795,000</b>  | <b>11,652,000</b>    | <b>12,499,000</b>    |
| Interest and Dividends                               | 13,581,000         | 17,338,000         | 21,808,000         | 15,380,000           | 16,174,000           |
| Realized Gains/Losses on Sales of Securities         | 2,007,000          | 658,000            | -2,013,000         | -3,728,000           | -3,675,000           |
| Permanently Impaired Security Writedowns             | †                  | †                  | †                  | †                    | †                    |
| Gains/Losses on Joint Ventures/Equity Investments    | 3,101,000          | -1,391,000         | -378,000           | 408,000              | 354,000              |
| Permanently Impaired Writedowns of Other Assets      | †                  | †                  | †                  | †                    | †                    |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 2,056,000          | 2,528,000          | 2,400,000          | 691,000              | 1,296,000            |
| <b>Excess of Revenue over Expenses</b>               | <b>85,678,000</b>  | <b>52,548,000</b>  | <b>68,395,000</b>  | <b>53,491,000</b>    | <b>64,903,000</b>    |
| Extraordinary Gains/Losses                           | †                  | †                  | †                  | -2,013,000           | †                    |
| <b>Total Surplus/Deficit</b>                         | <b>85,678,000</b>  | <b>52,548,000</b>  | <b>68,395,000</b>  | <b>51,478,000</b>    | <b>64,903,000</b>    |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>61,630,000</b>  | <b>17,001,000</b>  | <b>34,230,000</b>  | <b>-11,426,000</b>   | <b>-58,399,000</b>   |
| Net Assets Released for Restrictions - Capital       | 1,000              | 8,403,000          | 1,343,000          | 1,071,000            | 749,000              |
| Unrealized Gains/Losses on Investments               | -2,329,000         | -1,982,000         | 7,362,000          | -31,718,000          | 13,135,000           |
| Minimum Pension Liability Adjustment                 | -2,255,000         | 2,255,000          | †                  | -19,540,000          | -119,861,000         |
| Transfers From/To Affiliates                         | -19,465,000        | -30,534,000        | -19,757,000        | -19,206,000          | -17,325,000          |
| Mergers  | †                  | †                  | †                  | †                    | †                    |
| Consolidations with Support                          | †                  | †                  | †                  | †                    | †                    |
| Other Changes  | †                  | -13,689,000        | -23,113,000        | 6,489,000            | †                    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Maine Medical Center -- Portland, Me.                               | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 3.595   | 3.456   | 2.944   | 3.473   | 3.844   |
| Current Ratio without Board Designated and Undesignated Investments | 2.866   | 2.752   | 2.419   | 2.740   | 3.019   |
| Days in Accounts Receivable   | 18.678  | 18.544  | 20.266  | 29.680  | 25.718  |
| Acid Test   | 2.216   | 2.300   | 1.920   | 2.102   | 2.391   |
| Days Cash on Hand, Current  | 194.436 | 222.562 | 224.615 | 161.691 | 162.911 |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 258.447 | 290.699 | 286.081 | 218.054 | 219.098 |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 35.831  | 35.712  | 37.665  | 35.591  | 35.364  |
| Average Payment Period, Current Liabilities                         | 87.746  | 96.771  | 117.012 | 76.933  | 68.140  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .712    | .622    | .602    | .607    | .509    |
| Fixed Asset Financing   | .305    | .534    | .409    | .336    | .301    |
| Cash Flow Divided by Total Debt                                     | .600    | .278    | .284    | .265    | .245    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .495    | .215    | .222    | .227    | .214    |
| Debt Service Coverage Total   | 10.606  | 9.384   | 13.539  | 8.635   | 6.520   |
| Debt Service Coverage Total with Operating Income Only              | 8.811   | 7.334   | 10.678  | 7.461   | 5.723   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .146    | .091    | .112    | .083    | .092    |
| Operating Margin  | .115    | .060    | .079    | .065    | .073    |
| Non Operating Revenue Margin  | .242    | .364    | .319    | .238    | .218    |
| Return On Assets  | .126    | .065    | .077    | .062    | .071    |
| Return On Equity  | .176    | .105    | .127    | .102    | .139    |
| Markup  | 1.703   | 1.665   | 1.693   | 1.719   | 1.803   |
| Deductible  | .331    | .321    | .331    | .347    | .367    |
| Markup Adjustment for Deductible                                    | 1.145   | 1.136   | 1.138   | 1.126   | 1.146   |
| Reported Income Index   | 1.390   | 3.091   | 1.998   | -4.681  | -1.111  |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | .857    | .713    | .682    | .741    | .770    |
| Fixed Asset Turnover  | 2.301   | 1.987   | 1.671   | 1.568   | 1.617   |
| Average Age Plant Depreciation Only                                 | 8.451   | 7.969   | 8.701   | 7.916   | 6.790   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .065    | .048    | .031    | .089    | .091    |
| Total Operating Revenue Growth                                      | .148    | -.013   | .053    | .072    | .101    |
| Realized Gains Divided by Non-Operating Revenue                     | .097    | .034    | -.092   | -.292   | -.260   |
| Realized Gains Divided by Net Income                                | .023    | .013    | -.029   | -.070   | -.057   |
| Long Term Debt to Equity  | .154    | .298    | .267    | .256    | .276    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Mayo Regional Hospital -- Dover-Foxcroft, Me.    | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>10,442,744</b> | <b>11,074,272</b> | <b>12,602,395</b> | <b>10,098,807</b> | <b>12,560,231</b> |
| Cash and Investment                              | 3,773,559         | 3,722,984         | 5,062,583         | 4,605,588         | 7,588,136         |
| Current Assets Whose Use is Limited              | †                 | †                 | 199,331           | 197,616           | 194,481           |
| Net Patient Accounts Receivable                  | 3,552,587         | 3,322,179         | 3,073,752         | 2,779,840         | 3,374,785         |
| Due from Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Third Party Settlements Receivable               | 2,078,431         | 2,662,479         | 2,745,795         | 995,585           | †                 |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | †                 |
| Inventory  | 592,265           | 747,273           | 749,910           | 767,445           | 628,196           |
| Other Current Assets                             | 445,902           | 619,357           | 771,024           | 752,733           | 774,633           |
| <b>Total Non-Current Assets</b>                  | <b>17,503,116</b> | <b>18,763,165</b> | <b>19,899,720</b> | <b>24,451,053</b> | <b>25,173,994</b> |
| Trustee Held Investments                         | 214,906           | 213,367           | 20,675            | 28,834            | 32,623            |
| Board Designated and Undesignated Investments    | 4,704,057         | 5,111,770         | 6,475,406         | 6,134,026         | 8,432,159         |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 167,621           | 190,920           | 229,007           | 3,962,708         | 2,460,304         |
| Gross Property, Plant and Equipment (PP&E)       | 27,117,101        | 28,991,994        | 30,116,621        | 32,670,666        | 34,390,602        |
| Accumulated Depreciation                         | 14,700,569        | 15,744,886        | 16,941,989        | 18,345,181        | 20,141,694        |
| Net Property, Plant and Equipment (PP&E)         | 12,416,532        | 13,247,108        | 13,174,632        | 14,325,485        | 14,248,908        |
| <b>Total Unrestricted Assets</b>                 | <b>27,945,860</b> | <b>29,837,437</b> | <b>32,502,115</b> | <b>34,549,860</b> | <b>37,734,225</b> |
| <b>Total Current Liabilities</b>                 | <b>2,895,067</b>  | <b>3,209,483</b>  | <b>3,552,274</b>  | <b>4,507,771</b>  | <b>5,422,708</b>  |
| Current Long Term Debt (LTD)                     | 500,000           | 545,000           | 560,000           | 575,000           | 590,000           |
| Accounts Payable and Accrued Expenses            | 2,395,067         | 2,664,483         | 2,992,274         | 3,932,771         | 3,489,515         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | 1,343,193         |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | †                 | †                 | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>7,025,000</b>  | <b>7,080,000</b>  | <b>6,520,000</b>  | <b>5,945,000</b>  | <b>5,355,000</b>  |
| Long Term Debt                                   | 7,025,000         | 7,080,000         | 6,520,000         | 5,945,000         | 5,355,000         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | †                 | †                 | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                 | <b>18,025,793</b> | <b>19,547,954</b> | <b>22,429,841</b> | <b>24,098,588</b> | <b>26,956,517</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>27,945,860</b> | <b>29,837,437</b> | <b>32,502,115</b> | <b>34,551,359</b> | <b>37,734,225</b> |
| <b>Total Restricted Assets</b>                   | <b>498,078</b>    | <b>575,173</b>    | <b>603,111</b>    | <b>616,439</b>    | <b>633,039</b>    |
| Cash and Investments                             | 498,078           | 574,963           | 603,123           | 616,439           | 633,039           |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | 210               | -12               | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>498,049</b>    | <b>575,173</b>    | <b>603,111</b>    | <b>616,439</b>    | <b>633,039</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>498,078</b>    | <b>575,173</b>    | <b>603,111</b>    | <b>616,439</b>    | <b>633,039</b>    |
| Total Liabilities                                | -29               | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 219,950           | 283,325           | 297,542           | 343,698           | 363,722           |
| Permanently Restricted Net Assets                | 278,128           | 291,848           | 305,569           | 272,741           | 269,317           |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Mayo Regional Hospital -- Dover-Foxcroft, Me.        | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>48,556,195</b> | <b>50,964,908</b> | <b>54,889,355</b> | <b>56,426,532</b> | <b>63,800,591</b> |
| Gross Inpatient Service Revenue                      | 12,874,736        | 12,046,588        | 12,940,020        | 13,837,286        | 16,056,734        |
| Gross Outpatient Service Revenue                     | 35,681,459        | 38,918,320        | 41,949,335        | 42,589,246        | 47,743,857        |
| Free Care (Charity Care)                             | 751,203           | 820,598           | 1,255,776         | 1,521,580         | 2,608,580         |
| Bad Debt (Provision for Bad Debt)                    | 1,041,932         | 1,123,249         | 1,007,491         | 1,288,173         | 1,537,418         |
| Contractuals   | 15,730,168        | 17,219,523        | 17,064,339        | 16,587,850        | 20,305,667        |
| Changes in Prior Year Estimated/Final Settlements    | -685,000          | -649,000          | -699,000          | -1,600,000        | -2,500,000        |
| Net Patient Service Revenue                          | 31,717,892        | 32,450,538        | 36,260,749        | 38,628,929        | 41,848,926        |
| Other Operating Revenue                              | 1,303,323         | 1,119,258         | 1,191,501         | 1,220,565         | 1,537,291         |
| <b>Total Operating Revenue</b>                       | <b>33,021,215</b> | <b>33,569,796</b> | <b>37,452,250</b> | <b>39,849,494</b> | <b>43,386,217</b> |
| <b>Total Operating Expenses</b>                      | <b>29,597,262</b> | <b>32,454,479</b> | <b>35,262,588</b> | <b>38,157,550</b> | <b>40,970,648</b> |
| Depreciation and Amortization                        | 1,152,709         | 1,300,807         | 1,425,592         | 1,618,487         | 1,801,721         |
| Interest   | 378,407           | 372,073           | 295,206           | 309,881           | 283,326           |
| Other Operating Expenses                             | 28,066,146        | 30,781,599        | 33,541,790        | 36,229,182        | 38,885,601        |
| <b>Net Operating Income</b>                          | <b>3,423,953</b>  | <b>1,115,317</b>  | <b>2,189,662</b>  | <b>1,691,944</b>  | <b>2,415,569</b>  |
| <b>Total Non-operating Revenue</b>                   | <b>327,152</b>    | <b>469,922</b>    | <b>706,892</b>    | <b>23,262</b>     | <b>462,384</b>    |
| <b>Total Investment Income</b>                       | <b>235,074</b>    | <b>388,277</b>    | <b>669,611</b>    | <b>-22,254</b>    | <b>410,148</b>    |
| Interest and Dividends                               | 192,462           | 301,696           | 436,333           | 440,182           | 353,802           |
| Realized Gains/Losses on Sales of Securities         | 42,612            | 86,581            | 233,278           | -462,436          | 56,346            |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 92,078            | 81,645            | 37,281            | 45,516            | 52,236            |
| <b>Excess of Revenue over Expenses</b>               | <b>3,751,105</b>  | <b>1,585,239</b>  | <b>2,896,554</b>  | <b>1,715,206</b>  | <b>2,877,953</b>  |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>3,751,105</b>  | <b>1,585,239</b>  | <b>2,896,554</b>  | <b>1,715,206</b>  | <b>2,877,953</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>3,789,291</b>  | <b>1,599,285</b>  | <b>2,909,825</b>  | <b>1,682,075</b>  | <b>2,874,529</b>  |
| Net Assets Released for Restrictions - Capital       | †                 | 13,720            | 13,271            | †                 | †                 |
| Unrealized Gains/Losses on Investments               | 38,186            | 326               | †                 | -33,131           | -3,424            |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | †                 | †                 | †                 | †                 |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Mayo Regional Hospital -- Dover-Foxcroft, Me.                       | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 5.232   | 5.043   | 5.371   | 3.601   | 3.871   |
| Current Ratio without Board Designated and Undesignated Investments | 3.607   | 3.450   | 3.548   | 2.240   | 2.316   |
| Days in Accounts Receivable   | 40.882  | 37.367  | 30.940  | 26.266  | 29.434  |
| Acid Test   | 1.303   | 1.160   | 1.481   | 1.066   | 1.435   |
| Days Cash on Hand, Current  | 48.422  | 43.619  | 56.760  | 47.981  | 72.523  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 108.785 | 103.509 | 126.611 | 109.255 | 151.099 |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 30.733  | 31.217  | 32.278  | 39.286  | 32.517  |
| Average Payment Period, Current Liabilities                         | 37.149  | 37.603  | 38.318  | 45.030  | 50.532  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .645    | .655    | .690    | .698    | .714    |
| Fixed Asset Financing   | .566    | .534    | .495    | .415    | .376    |
| Cash Flow Divided by Total Debt                                     | .494    | .280    | .429    | .319    | .434    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .461    | .235    | .359    | .317    | .391    |
| Debt Service Coverage Total   | 6.083   | 3.736   | 5.495   | 4.189   | 5.782   |
| Debt Service Coverage Total with Operating Income Only              | 5.706   | 3.197   | 4.654   | 4.162   | 5.243   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .112    | .047    | .076    | .043    | .066    |
| Operating Margin  | .104    | .033    | .058    | .042    | .056    |
| Non Operating Revenue Margin  | .087    | .296    | .244    | .014    | .161    |
| Return On Assets  | .134    | .053    | .089    | .050    | .076    |
| Return On Equity  | .208    | .081    | .129    | .071    | .107    |
| Markup  | 1.685   | 1.605   | 1.590   | 1.511   | 1.595   |
| Deductible  | .324    | .338    | .311    | .294    | .318    |
| Markup Adjustment for Deductible                                    | 1.153   | 1.074   | 1.106   | 1.076   | 1.099   |
| Reported Income Index   | .995    | 1.041   | 1.005   | 1.028   | 1.007   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.193   | 1.141   | 1.174   | 1.154   | 1.162   |
| Fixed Asset Turnover  | 2.659   | 2.534   | 2.843   | 2.782   | 3.045   |
| Average Age Plant Depreciation Only                                 | 12.753  | 12.104  | 11.884  | 11.335  | 11.179  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .121    | .097    | .087    | .082    | .074    |
| Total Operating Revenue Growth                                      | .127    | .017    | .116    | .064    | .089    |
| Realized Gains Divided by Non-Operating Revenue                     | .130    | .184    | .330    | -19.879 | .122    |
| Realized Gains Divided by Net Income                                | .011    | .055    | .081    | -.270   | .020    |
| Long Term Debt to Equity  | .390    | .362    | .291    | .247    | .199    |

† Data not available or not applicable



# Maine Health Data Organization Hospital Financial Report Part III

| Mercy Hospital -- Portland, Me.                  | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS                                    | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Current Assets</b>                      | <b>32,920,620</b>  | <b>42,344,122</b>  | <b>42,810,904</b>  | <b>40,296,000</b>  | <b>41,807,000</b>  |
| Cash and Investment                              | 1,796,017          | 6,639,975          | 14,310,750         | -1,193,000         | 10,354,000         |
| Current Assets Whose Use is Limited              | 789,116            | 2,390,397          | 3,499,740          | 984,000            | 751,000            |
| Net Patient Accounts Receivable                  | 19,776,432         | 17,161,155         | 18,594,689         | 21,225,000         | 19,366,000         |
| Due from Affiliates                              | †                  | †                  | †                  | †                  | †                  |
| Third Party Settlements Receivable               | 6,413,922          | 11,286,732         | 835,707            | 13,635,000         | 4,989,000          |
| Other Accounts Receivable                        | 791,223            | 1,526,972          | 1,613,287          | 1,409,000          | 1,387,000          |
| Inventory  | 2,297,204          | 2,356,895          | 2,909,836          | 3,684,000          | 4,319,000          |
| Other Current Assets                             | 1,056,706          | 981,996            | 1,046,895          | 552,000            | 641,000            |
| <b>Total Non-Current Assets</b>                  | <b>85,362,826</b>  | <b>148,030,936</b> | <b>159,155,674</b> | <b>161,979,000</b> | <b>160,544,000</b> |
| Trustee Held Investments                         | †                  | †                  | †                  | †                  | †                  |
| Board Designated and Undesignated Investments    | 24,266,155         | 82,263,581         | 53,836,178         | 21,396,000         | 24,978,000         |
| Due From Affiliates                              | †                  | †                  | †                  | †                  | †                  |
| Investments in Affiliates                        | †                  | †                  | †                  | †                  | †                  |
| Other Non-current Assets                         | 12,872,510         | 12,713,810         | 20,032,972         | 21,790,000         | 22,687,000         |
| Gross Property, Plant and Equipment (PP&E)       | 101,461,860        | 111,398,461        | 147,554,885        | 185,823,000        | 186,971,000        |
| Accumulated Depreciation                         | 53,237,699         | 58,344,916         | 62,268,361         | 67,030,000         | 74,092,000         |
| Net Property, Plant and Equipment (PP&E)         | 48,224,161         | 53,053,545         | 85,286,524         | 118,793,000        | 112,879,000        |
| <b>Total Unrestricted Assets</b>                 | <b>118,283,446</b> | <b>190,375,058</b> | <b>201,966,578</b> | <b>202,275,000</b> | <b>202,351,000</b> |
| <b>Total Current Liabilities</b>                 | <b>20,511,813</b>  | <b>21,761,883</b>  | <b>27,381,702</b>  | <b>33,186,000</b>  | <b>29,596,000</b>  |
| Current Long Term Debt (LTD)                     | 1,376,711          | 1,093,582          | 769,646            | 7,660,000          | 7,686,000          |
| Accounts Payable and Accrued Expenses            | 10,155,579         | 16,522,611         | 19,037,620         | 20,176,000         | 16,785,000         |
| Estimated Third Party Settlements                | 4,309,995          | 1,089,779          | 3,380,888          | 1,528,000          | 1,314,000          |
| Due to Affiliates                                | †                  | †                  | †                  | †                  | †                  |
| Other Current Liabilities                        | 4,669,528          | 3,055,911          | 4,193,548          | 3,822,000          | 3,811,000          |
| <b>Total Non-current Liabilities</b>             | <b>17,142,263</b>  | <b>80,521,160</b>  | <b>81,333,411</b>  | <b>81,192,000</b>  | <b>73,071,000</b>  |
| Long Term Debt                                   | 13,663,122         | 76,259,038         | 75,489,392         | 67,829,000         | 66,983,000         |
| Estimated Third Party Settlements                | †                  | †                  | †                  | †                  | †                  |
| Due to Affiliates                                | †                  | †                  | †                  | †                  | †                  |
| Self Insurance Fund                              | †                  | †                  | †                  | †                  | †                  |
| Accrued Pension and Post Retiree Health Benefits | †                  | †                  | †                  | †                  | †                  |
| Other Non-Current Liabilities                    | 3,479,141          | 4,262,122          | 5,844,019          | 13,363,000         | 6,088,000          |
| <b>Fund Balance Unrestricted</b>                 | <b>80,629,370</b>  | <b>88,092,015</b>  | <b>93,251,465</b>  | <b>87,897,000</b>  | <b>99,684,000</b>  |
| <b>Total Liabilities &amp; Equity</b>            | <b>118,283,446</b> | <b>190,375,058</b> | <b>201,966,578</b> | <b>202,275,000</b> | <b>202,351,000</b> |
| <b>Total Restricted Assets</b>                   | <b>12,034,501</b>  | <b>15,431,272</b>  | <b>16,948,911</b>  | <b>6,418,000</b>   | <b>2,196,000</b>   |
| Cash and Investments                             | 2,115,121          | 7,999,805          | 10,998,244         | 3,559,000          | 1,556,000          |
| Receivables                                      | 9,608,095          | 7,131,156          | 5,661,855          | 2,584,000          | 378,000            |
| Other Assets                                     | 311,285            | 300,311            | 288,812            | 275,000            | 262,000            |
| <b>Total Restricted Liabilities and Equity</b>   | <b>12,034,500</b>  | <b>15,431,272</b>  | <b>16,948,911</b>  | <b>6,418,000</b>   | <b>2,196,000</b>   |
| <b>Total Restricted Fund Balance</b>             | <b>12,034,500</b>  | <b>15,431,272</b>  | <b>16,948,911</b>  | <b>6,418,000</b>   | <b>2,196,000</b>   |
| Total Liabilities                                | †                  | †                  | †                  | †                  | †                  |
| Temporarily Restricted Net Assets                | 11,544,215         | 14,411,779         | 15,862,541         | 5,545,000          | 1,213,000          |
| Permanently Restricted Net Assets                | 490,285            | 1,019,493          | 1,086,370          | 873,000            | 983,000            |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Mercy Hospital -- Portland, Me.                      | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>225,088,552</b> | <b>247,274,959</b> | <b>279,240,830</b> | <b>308,298,000</b> | <b>334,405,000</b> |
| Gross Inpatient Service Revenue                      | 98,695,765         | 107,372,427        | 121,498,943        | 127,053,000        | 125,891,000        |
| Gross Outpatient Service Revenue                     | 126,392,787        | 139,902,532        | 157,741,887        | 181,245,000        | 208,514,000        |
| Free Care (Charity Care)                             | 3,850,030          | 5,371,124          | 5,008,636          | 7,349,000          | 8,045,000          |
| Bad Debt (Provision for Bad Debt)                    | 4,777,600          | 6,784,286          | 8,233,522          | 10,534,000         | 10,269,000         |
| Contractuals   | 88,365,803         | 96,235,857         | 110,004,009        | 122,020,000        | 133,830,000        |
| Changes in Prior Year Estimated/Final Settlements    | -885,000           | -4,543,000         | 1,037,000          | 17,000             | 567,000            |
| Net Patient Service Revenue                          | 128,980,119        | 143,426,692        | 154,957,663        | 168,378,000        | 181,694,000        |
| Other Operating Revenue                              | 3,054,356          | 2,861,938          | 3,252,966          | 4,264,000          | 3,756,000          |
| <b>Total Operating Revenue</b>                       | <b>132,034,475</b> | <b>146,288,630</b> | <b>158,210,629</b> | <b>172,642,000</b> | <b>185,450,000</b> |
| <b>Total Operating Expenses</b>                      | <b>128,293,328</b> | <b>141,944,599</b> | <b>154,847,307</b> | <b>173,229,000</b> | <b>190,847,000</b> |
| Depreciation and Amortization                        | 7,273,917          | 7,390,827          | 6,965,127          | 8,498,000          | 11,358,000         |
| Interest   | 863,092            | 793,470            | 416,803            | 1,110,000          | 2,392,000          |
| Other Operating Expenses                             | 120,156,319        | 133,760,302        | 147,465,377        | 163,621,000        | 177,097,000        |
| <b>Net Operating Income</b>                          | <b>3,741,147</b>   | <b>4,344,031</b>   | <b>3,363,322</b>   | <b>-587,000</b>    | <b>-5,397,000</b>  |
| <b>Total Non-operating Revenue</b>                   | <b>1,998,156</b>   | <b>2,610,406</b>   | <b>3,683,621</b>   | <b>-12,324,000</b> | <b>12,472,000</b>  |
| <b>Total Investment Income</b>                       | <b>1,644,787</b>   | <b>2,281,717</b>   | <b>1,937,715</b>   | <b>-685,000</b>    | <b>-244,000</b>    |
| Interest and Dividends                               | 604,835            | 901,573            | 730,840            | 947,000            | 213,000            |
| Realized Gains/Losses on Sales of Securities         | 1,039,952          | 1,380,144          | 1,206,875          | -1,632,000         | -457,000           |
| Permanently Impaired Security Writedowns             | †                  | †                  | †                  | †                  | †                  |
| Gains/Losses on Joint Ventures/Equity Investments    | 12,957             | 656,996            | 60,829             | 424,000            | -78,000            |
| Permanently Impaired Writedowns of Other Assets      | †                  | †                  | †                  | †                  | †                  |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 340,412            | -328,307           | 1,685,077          | -12,063,000        | 12,794,000         |
| <b>Excess of Revenue over Expenses</b>               | <b>5,739,303</b>   | <b>6,954,437</b>   | <b>7,046,943</b>   | <b>-12,911,000</b> | <b>7,075,000</b>   |
| Extraordinary Gains/Losses                           | †                  | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                         | <b>5,739,303</b>   | <b>6,954,437</b>   | <b>7,046,943</b>   | <b>-12,911,000</b> | <b>7,075,000</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>5,129,846</b>   | <b>7,388,211</b>   | <b>5,152,969</b>   | <b>-5,355,000</b>  | <b>11,791,000</b>  |
| Net Assets Released for Restrictions - Capital       | 15,887             | 10,126             | 71,473             | 10,144,000         | 4,713,000          |
| Unrealized Gains/Losses on Investments               | -106,530           | 432,648            | -90,775            | -2,549,000         | †                  |
| Minimum Pension Liability Adjustment                 | †                  | †                  | †                  | †                  | †                  |
| Transfers From/To Affiliates                         | -57,000            | -9,000             | 26,989             | -39,000            | 3,000              |
| Mergers  | †                  | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                  | †                  | †                  | †                  | †                  |
| Other Changes  | -461,814           | †                  | -1,901,661         | †                  | †                  |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Mercy Hospital -- Portland, Me.                                     | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 2.788   | 5.726   | 3.530   | 1.859   | 2.257   |
| Current Ratio without Board Designated and Undesignated Investments | 1.605   | 1.946   | 1.563   | 1.214   | 1.413   |
| Days in Accounts Receivable   | 55.965  | 43.673  | 43.799  | 46.010  | 38.904  |
| Acid Test   | .126    | .415    | .650    | -.006   | .375    |
| Days Cash on Hand, Current  | 7.797   | 24.496  | 43.960  | -463    | 22.583  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 80.985  | 247.650 | 176.837 | 46.945  | 73.377  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 30.630  | 44.820  | 46.988  | 44.705  | 34.133  |
| Average Payment Period, Current Liabilities                         | 61.865  | 59.033  | 67.583  | 73.531  | 60.185  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .682    | .463    | .462    | .435    | .493    |
| Fixed Asset Financing   | .283    | 1.437   | .885    | .571    | .593    |
| Cash Flow Divided by Total Debt                                     | .346    | .140    | .129    | -.039   | .180    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .293    | .115    | .095    | .069    | .058    |
| Debt Service Coverage Total   | 5.750   | 6.976   | 9.553   | -1.757  | 2.072   |
| Debt Service Coverage Total with Operating Income Only              | 4.922   | 5.773   | 7.114   | 4.799   | .831    |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .043    | .047    | .044    | -.081   | .036    |
| Operating Margin  | .028    | .030    | .021    | -.003   | -.029   |
| Non Operating Revenue Margin  | .348    | .375    | .523    | .955    | 1.763   |
| Return On Assets  | .049    | .037    | .035    | -.064   | .035    |
| Return On Equity  | .071    | .079    | .076    | -.147   | .071    |
| Markup  | 1.778   | 1.762   | 1.824   | 1.804   | 1.772   |
| Deductible  | .393    | .389    | .394    | .396    | .400    |
| Markup Adjustment for Deductible                                    | 1.090   | 1.084   | 1.114   | 1.100   | 1.071   |
| Reported Income Index   | 1.119   | .932    | 1.366   | 2.411   | .600    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.133   | .782    | .802    | .793    | .978    |
| Fixed Asset Turnover  | 2.738   | 2.757   | 1.855   | 1.453   | 1.643   |
| Average Age Plant Depreciation Only                                 | 7.319   | 7.894   | 8.940   | 7.888   | 6.523   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .069    | .106    | .091    | .119    | .102    |
| Total Operating Revenue Growth                                      | .064    | .108    | .081    | .091    | .074    |
| Realized Gains Divided by Non-Operating Revenue                     | .520    | .529    | .328    | .132    | -.037   |
| Realized Gains Divided by Net Income                                | .181    | .198    | .171    | .126    | -.065   |
| Long Term Debt to Equity  | .169    | .866    | .810    | .772    | .672    |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Mid Coast Hospital -- Brunswick, Me.             | FY 2005           | FY 2006           | FY 2007            | FY 2008            | FY 2009            |
|--|-------------------|-------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                 | \$                 | \$                 |
| <b>Total Current Assets</b>                      | <b>16,265,089</b> | <b>16,765,437</b> | <b>18,662,850</b>  | <b>15,936,700</b>  | <b>25,606,051</b>  |
| Cash and Investment                              | 8,282,477         | 7,591,499         | 7,570,212          | 3,283,545          | 7,391,801          |
| Current Assets Whose Use is Limited              | 544,361           | 550,372           | 376,031            | 543,017            | 5,422,393          |
| Net Patient Accounts Receivable                  | 4,267,025         | 5,338,559         | 5,841,136          | 7,472,225          | 8,049,122          |
| Due from Affiliates                              | 148,081           | 472,602           | 1,126,007          | 435,981            | 996,190            |
| Third Party Settlements Receivable               | 520,658           | †                 | †                  | 752,421            | †                  |
| Other Accounts Receivable                        | †                 | †                 | †                  | †                  | †                  |
| Inventory  | 1,711,103         | 1,659,892         | 1,904,952          | 1,986,026          | 2,067,641          |
| Other Current Assets                             | 791,384           | 1,152,513         | 1,844,512          | 1,463,485          | 1,678,904          |
| <b>Total Non-Current Assets</b>                  | <b>70,331,091</b> | <b>78,179,281</b> | <b>83,618,991</b>  | <b>84,657,168</b>  | <b>94,002,700</b>  |
| Trustee Held Investments                         | 2,917,694         | 3,220,682         | 3,866,697          | 3,390,787          | 3,750,070          |
| Board Designated and Undesignated Investments    | 19,454,470        | 28,841,803        | 33,264,957         | 31,685,579         | 26,583,027         |
| Due From Affiliates                              | 3,009,049         | 3,000,654         | 2,496,096          | 2,882,715          | 2,916,553          |
| Investments in Affiliates                        | †                 | †                 | †                  | †                  | †                  |
| Other Non-current Assets                         | 974,567           | 913,286           | 898,328            | 876,181            | 971,976            |
| Gross Property, Plant and Equipment (PP&E)       | 63,204,607        | 65,390,737        | 70,038,662         | 76,899,892         | 95,129,616         |
| Accumulated Depreciation                         | 19,229,296        | 23,187,881        | 26,945,749         | 31,077,986         | 35,348,542         |
| Net Property, Plant and Equipment (PP&E)         | 43,975,311        | 42,202,856        | 43,092,913         | 45,821,906         | 59,781,074         |
| <b>Total Unrestricted Assets</b>                 | <b>86,596,180</b> | <b>94,944,718</b> | <b>102,281,841</b> | <b>100,593,868</b> | <b>119,608,751</b> |
| <b>Total Current Liabilities</b>                 | <b>9,031,619</b>  | <b>10,017,660</b> | <b>11,993,686</b>  | <b>11,611,859</b>  | <b>15,476,143</b>  |
| Current Long Term Debt (LTD)                     | 1,806,694         | 1,782,853         | 1,969,692          | 947,472            | 785,000            |
| Accounts Payable and Accrued Expenses            | 7,224,925         | 7,878,359         | 8,800,928          | 10,664,387         | 13,684,517         |
| Estimated Third Party Settlements                | †                 | 356,448           | 1,223,066          | †                  | 1,006,626          |
| Due to Affiliates                                | †                 | †                 | †                  | †                  | †                  |
| Other Current Liabilities                        | †                 | †                 | †                  | †                  | †                  |
| <b>Total Non-current Liabilities</b>             | <b>29,367,573</b> | <b>27,895,947</b> | <b>28,059,824</b>  | <b>26,620,374</b>  | <b>37,683,053</b>  |
| Long Term Debt                                   | 26,449,879        | 24,675,265        | 24,193,127         | 23,229,587         | 33,932,983         |
| Estimated Third Party Settlements                | †                 | †                 | †                  | †                  | †                  |
| Due to Affiliates                                | †                 | †                 | †                  | †                  | †                  |
| Self Insurance Fund                              | †                 | †                 | †                  | †                  | †                  |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                  | †                  | †                  |
| Other Non-Current Liabilities                    | 2,917,694         | 3,220,682         | 3,866,697          | 3,390,787          | 3,750,070          |
| <b>Fund Balance Unrestricted</b>                 | <b>48,196,988</b> | <b>57,031,111</b> | <b>62,228,331</b>  | <b>62,361,635</b>  | <b>66,449,555</b>  |
| <b>Total Liabilities &amp; Equity</b>            | <b>86,596,180</b> | <b>94,944,718</b> | <b>102,281,841</b> | <b>100,593,868</b> | <b>119,608,751</b> |
| <b>Total Restricted Assets</b>                   | <b>11,002,460</b> | <b>11,775,271</b> | <b>15,417,992</b>  | <b>13,166,936</b>  | <b>13,455,082</b>  |
| Cash and Investments                             | 11,002,460        | 11,775,271        | 15,417,992         | 13,166,936         | 13,455,082         |
| Receivables                                      | †                 | †                 | †                  | †                  | †                  |
| Other Assets                                     | †                 | †                 | †                  | †                  | †                  |
| <b>Total Restricted Liabilities and Equity</b>   | <b>11,002,460</b> | <b>11,775,271</b> | <b>15,417,992</b>  | <b>13,166,936</b>  | <b>13,455,082</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>11,002,460</b> | <b>11,775,271</b> | <b>15,417,992</b>  | <b>13,166,936</b>  | <b>13,455,082</b>  |
| Total Liabilities                                | †                 | †                 | †                  | †                  | †                  |
| Temporarily Restricted Net Assets                | 6,236,694         | 6,926,070         | 8,297,950          | 5,877,062          | 6,101,568          |
| Permanently Restricted Net Assets                | 4,765,766         | 4,849,201         | 7,120,042          | 7,289,874          | 7,353,514          |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Mid Coast Hospital -- Brunswick, Me.                 | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>133,725,650</b> | <b>143,749,268</b> | <b>150,905,832</b> | <b>167,032,601</b> | <b>186,356,548</b> |
| Gross Inpatient Service Revenue                      | 52,666,003         | 55,965,638         | 58,009,306         | 61,865,277         | 66,447,197         |
| Gross Outpatient Service Revenue                     | 81,059,647         | 87,783,630         | 92,896,526         | 105,167,324        | 119,909,351        |
| Free Care (Charity Care)                             | 1,110,032          | 2,097,890          | 1,803,287          | 1,997,445          | 2,046,686          |
| Bad Debt (Provision for Bad Debt)                    | 1,952,709          | 2,681,897          | 2,541,687          | 3,934,972          | 4,350,798          |
| Contractuals   | 58,765,697         | 59,554,974         | 63,217,074         | 71,991,307         | 80,601,831         |
| Changes in Prior Year Estimated/Final Settlements    | -269,000           | †                  | -2,600,000         | -2,450,000         | -478,000           |
| Net Patient Service Revenue                          | 72,166,212         | 79,414,507         | 85,943,784         | 91,558,877         | 99,835,233         |
| Other Operating Revenue                              | 2,131,898          | 1,977,515          | 2,194,886          | 2,852,351          | 3,092,940          |
| <b>Total Operating Revenue</b>                       | <b>74,298,110</b>  | <b>81,392,022</b>  | <b>88,138,670</b>  | <b>94,411,228</b>  | <b>102,928,173</b> |
| <b>Total Operating Expenses</b>                      | <b>70,148,970</b>  | <b>75,234,871</b>  | <b>84,555,302</b>  | <b>93,448,995</b>  | <b>99,751,716</b>  |
| Depreciation and Amortization                        | 4,045,744          | 4,139,615          | 3,850,553          | 4,235,252          | 4,736,591          |
| Interest   | 1,919,208          | 1,753,653          | 1,516,745          | 1,240,523          | 894,589            |
| Other Operating Expenses                             | 64,184,018         | 69,341,603         | 79,188,004         | 87,973,220         | 94,120,536         |
| <b>Net Operating Income</b>                          | <b>4,149,140</b>   | <b>6,157,151</b>   | <b>3,583,368</b>   | <b>962,233</b>     | <b>3,176,457</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>1,192,090</b>   | <b>2,525,516</b>   | <b>2,685,057</b>   | <b>2,181,840</b>   | <b>1,087,272</b>   |
| <b>Total Investment Income</b>                       | <b>1,043,199</b>   | <b>2,059,436</b>   | <b>2,580,617</b>   | <b>2,112,557</b>   | <b>1,024,528</b>   |
| Interest and Dividends                               | 1,030,979          | 1,923,160          | 2,556,314          | 1,996,360          | 1,215,554          |
| Realized Gains/Losses on Sales of Securities         | 12,220             | 136,276            | 24,303             | 116,197            | -191,026           |
| Permanently Impaired Security Writedowns             | †                  | †                  | †                  | †                  | †                  |
| Gains/Losses on Joint Ventures/Equity Investments    | †                  | †                  | †                  | †                  | †                  |
| Permanently Impaired Writedowns of Other Assets      | †                  | †                  | †                  | †                  | †                  |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 148,891            | 466,080            | 104,440            | 69,283             | 62,744             |
| <b>Excess of Revenue over Expenses</b>               | <b>5,341,230</b>   | <b>8,682,667</b>   | <b>6,268,425</b>   | <b>3,144,073</b>   | <b>4,263,729</b>   |
| Extraordinary Gains/Losses                           | †                  | †                  | -1,627,899         | -747,899           | -68,488            |
| <b>Total Surplus/Deficit</b>                         | <b>5,341,230</b>   | <b>8,682,667</b>   | <b>4,640,526</b>   | <b>2,396,174</b>   | <b>4,195,241</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>5,828,570</b>   | <b>8,834,123</b>   | <b>5,197,220</b>   | <b>133,304</b>     | <b>4,087,920</b>   |
| Net Assets Released for Restrictions - Capital       | 60,839             | †                  | 150,368            | 89,136             | 90,722             |
| Unrealized Gains/Losses on Investments               | 426,501            | 151,456            | 656,326            | -1,652,006         | 488,667            |
| Minimum Pension Liability Adjustment                 | †                  | †                  | †                  | †                  | †                  |
| Transfers From/To Affiliates                         | †                  | †                  | -250,000           | -700,000           | -750,000           |
| Mergers  | †                  | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                  | †                  | †                  | †                  | †                  |
| Other Changes  | †                  | †                  | †                  | †                  | 63,290             |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Mid Coast Hospital -- Brunswick, Me.                                | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 3.955   | 4.553   | 4.330   | 4.101   | 3.372   |
| Current Ratio without Board Designated and Undesignated Investments | 1.801   | 1.674   | 1.556   | 1.372   | 1.655   |
| Days in Accounts Receivable   | 21.582  | 24.537  | 24.807  | 29.788  | 29.428  |
| Acid Test   | .977    | .813    | .663    | .330    | .828    |
| Days Cash on Hand, Current  | 48.739  | 41.800  | 35.938  | 15.656  | 49.226  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 156.160 | 189.873 | 186.384 | 145.291 | 151.344 |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 39.894  | 40.447  | 39.804  | 43.631  | 52.569  |
| Average Payment Period, Current Liabilities                         | 49.870  | 51.430  | 54.243  | 47.508  | 59.452  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .557    | .601    | .608    | .620    | .556    |
| Fixed Asset Financing   | .601    | .585    | .561    | .507    | .568    |
| Cash Flow Divided by Total Debt                                     | .244    | .338    | .253    | .193    | .169    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .213    | .272    | .186    | .136    | .149    |
| Debt Service Coverage Total   | 2.857   | 4.094   | 3.526   | 2.685   | 5.372   |
| Debt Service Coverage Total with Operating Income Only              | 2.556   | 3.385   | 2.713   | 2.005   | 4.781   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .071    | .103    | .069    | .033    | .041    |
| Operating Margin  | .056    | .076    | .041    | .010    | .031    |
| Non Operating Revenue Margin  | .223    | .291    | .428    | .694    | .255    |
| Return On Assets  | .062    | .091    | .061    | .031    | .036    |
| Return On Equity  | .111    | .152    | .101    | .050    | .064    |
| Markup  | 1.937   | 1.937   | 1.811   | 1.818   | 1.899   |
| Deductible  | .439    | .414    | .419    | .431    | .433    |
| Markup Adjustment for Deductible                                    | 1.099   | 1.145   | 1.063   | 1.048   | 1.091   |
| Reported Income Index   | .916    | .983    | 1.206   | 23.586  | 1.043   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | .872    | .884    | .888    | .960    | .870    |
| Fixed Asset Turnover  | 1.690   | 1.929   | 2.045   | 2.060   | 1.722   |
| Average Age Plant Depreciation Only                                 | 4.753   | 5.601   | 6.998   | 7.338   | 7.463   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .060    | .073    | .124    | .105    | .067    |
| Total Operating Revenue Growth                                      | .084    | .095    | .083    | .071    | .090    |
| Realized Gains Divided by Non-Operating Revenue                     | .010    | .054    | .009    | .053    | -.176   |
| Realized Gains Divided by Net Income                                | .002    | .016    | .004    | .037    | -.045   |
| Long Term Debt to Equity  | .549    | .433    | .389    | .372    | .511    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Miles Memorial Hospital -- Damariscotta, Me.     | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>7,352,067</b>  | <b>13,130,491</b> | <b>30,417,759</b> | <b>12,819,525</b> | <b>11,930,037</b> |
| Cash and Investment                              | 253,150           | 2,394,493         | 1,575,174         | 3,090,524         | 4,537,726         |
| Current Assets Whose Use is Limited              | 148,802           | 152,212           | 153,146           | 149,123           | 145,802           |
| Net Patient Accounts Receivable                  | 5,600,310         | 6,631,026         | 7,232,164         | 8,314,727         | 5,722,120         |
| Due from Affiliates                              | 240,581           | 803,561           | 20,299,928        | 138,405           | 203,149           |
| Third Party Settlements Receivable               | 249,000           | 2,206,277         | †                 | †                 | †                 |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | †                 |
| Inventory  | †                 | 709,619           | 333,356           | 881,152           | 947,580           |
| Other Current Assets                             | 860,224           | 233,303           | 823,991           | 245,594           | 373,660           |
| <b>Total Non-Current Assets</b>                  | <b>19,444,376</b> | <b>18,944,296</b> | <b>18,576,261</b> | <b>19,481,346</b> | <b>23,375,853</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 1,242,885         | 1,293,667         | 1,498,490         | 980,606           | 2,323,542         |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 369,138           | 423,193           | 454,844           | 2,009,977         | 2,135,517         |
| Gross Property, Plant and Equipment (PP&E)       | 35,701,232        | 36,636,486        | 37,447,895        | 38,522,358        | 44,593,732        |
| Accumulated Depreciation                         | 17,868,879        | 19,409,050        | 20,824,968        | 22,031,595        | 25,676,938        |
| Net Property, Plant and Equipment (PP&E)         | 17,832,353        | 17,227,436        | 16,622,927        | 16,490,763        | 18,916,794        |
| <b>Total Unrestricted Assets</b>                 | <b>26,796,443</b> | <b>32,074,787</b> | <b>48,994,020</b> | <b>32,300,871</b> | <b>35,305,890</b> |
| <b>Total Current Liabilities</b>                 | <b>5,814,317</b>  | <b>8,758,767</b>  | <b>25,539,006</b> | <b>8,432,505</b>  | <b>12,790,220</b> |
| Current Long Term Debt (LTD)                     | 329,512           | 352,471           | 367,475           | 423,413           | 461,205           |
| Accounts Payable and Accrued Expenses            | 1,848,075         | 2,055,075         | 2,304,546         | 2,402,987         | 3,268,061         |
| Estimated Third Party Settlements                | †                 | 2,984,780         | 1,065,429         | 769,169           | 1,127,806         |
| Due to Affiliates                                | 3,636,730         | 3,366,441         | 21,801,556        | 4,836,936         | 7,821,449         |
| Other Current Liabilities                        | †                 | †                 | †                 | †                 | 111,699           |
| <b>Total Non-current Liabilities</b>             | <b>7,189,606</b>  | <b>6,926,405</b>  | <b>6,624,593</b>  | <b>6,397,783</b>  | <b>5,928,559</b>  |
| Long Term Debt                                   | 7,006,876         | 6,670,295         | 6,344,483         | 6,125,753         | 5,662,349         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | 182,730           | 256,110           | 280,110           | 272,030           | 266,210           |
| <b>Fund Balance Unrestricted</b>                 | <b>13,792,520</b> | <b>16,389,615</b> | <b>16,830,421</b> | <b>17,470,583</b> | <b>16,587,111</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>26,796,443</b> | <b>32,074,787</b> | <b>48,994,020</b> | <b>32,300,871</b> | <b>35,305,890</b> |
| <b>Total Restricted Assets</b>                   | <b>4,798,923</b>  | <b>4,733,127</b>  | <b>4,956,526</b>  | <b>4,262,495</b>  | <b>3,905,885</b>  |
| Cash and Investments                             | 4,374,721         | 4,485,691         | 4,941,901         | 4,259,210         | 3,902,334         |
| Receivables                                      | 424,202           | 247,436           | 14,625            | 3,285             | 3,551             |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>4,798,923</b>  | <b>4,733,127</b>  | <b>4,956,526</b>  | <b>4,262,495</b>  | <b>3,905,885</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>4,798,923</b>  | <b>4,733,127</b>  | <b>4,956,526</b>  | <b>4,262,495</b>  | <b>3,905,885</b>  |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 588,547           | 332,182           | 139,871           | 108,857           | 39,231            |
| Permanently Restricted Net Assets                | 4,210,376         | 4,400,945         | 4,816,655         | 4,153,638         | 3,866,654         |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Miles Memorial Hospital -- Damariscotta, Me.         | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>76,218,834</b> | <b>86,884,742</b> | <b>93,201,572</b> | <b>95,904,047</b> | <b>96,391,835</b> |
| Gross Inpatient Service Revenue                      | 29,785,308        | 33,254,000        | 36,327,709        | 36,759,021        | 36,312,201        |
| Gross Outpatient Service Revenue                     | 46,433,526        | 53,630,742        | 56,873,863        | 59,145,026        | 60,079,634        |
| Free Care (Charity Care)                             | 753,395           | 1,130,609         | 1,421,209         | 1,836,785         | 2,038,203         |
| Bad Debt (Provision for Bad Debt)                    | 2,314,277         | 3,441,420         | 2,455,834         | 3,312,035         | 3,436,861         |
| Contractuals   | 34,528,286        | 38,056,137        | 41,279,322        | 40,277,121        | 42,692,764        |
| Changes in Prior Year Estimated/Final Settlements    | -500,000          | 700,000           | 1,000,000         | †                 | †                 |
| Net Patient Service Revenue                          | 39,122,876        | 43,556,576        | 47,045,207        | 50,478,106        | 48,224,007        |
| Other Operating Revenue                              | 882,127           | 1,592,119         | 1,129,136         | 652,349           | 698,201           |
| <b>Total Operating Revenue</b>                       | <b>40,005,003</b> | <b>45,148,695</b> | <b>48,174,343</b> | <b>51,130,455</b> | <b>48,922,208</b> |
| <b>Total Operating Expenses</b>                      | <b>39,106,471</b> | <b>43,015,440</b> | <b>48,718,718</b> | <b>50,308,384</b> | <b>49,103,521</b> |
| Depreciation and Amortization                        | 1,335,677         | 1,551,077         | 1,644,981         | 1,732,894         | 1,955,173         |
| Interest   | 357,931           | 361,974           | 333,215           | 332,058           | 348,435           |
| Other Operating Expenses                             | 37,412,863        | 41,102,389        | 46,740,522        | 48,243,432        | 46,799,913        |
| <b>Net Operating Income</b>                          | <b>898,532</b>    | <b>2,133,255</b>  | <b>-544,375</b>   | <b>822,071</b>    | <b>-181,313</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>199,205</b>    | <b>137,379</b>    | <b>533,146</b>    | <b>685,742</b>    | <b>-641,034</b>   |
| <b>Total Investment Income</b>                       | <b>†</b>          | <b>62,549</b>     | <b>83,238</b>     | <b>615,122</b>    | <b>-714,258</b>   |
| Interest and Dividends                               | †                 | †                 | †                 | 69,470            | 93,449            |
| Realized Gains/Losses on Sales of Securities         | †                 | 62,549            | 83,238            | 545,652           | -807,707          |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | 78,489            | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 120,716           | 74,830            | 449,908           | 70,620            | 73,224            |
| <b>Excess of Revenue over Expenses</b>               | <b>1,097,737</b>  | <b>2,270,634</b>  | <b>-11,229</b>    | <b>1,507,813</b>  | <b>-822,347</b>   |
| Extraordinary Gains/Losses                           | 1,097,737         | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>2,195,474</b>  | <b>2,270,634</b>  | <b>-11,229</b>    | <b>1,507,813</b>  | <b>-822,347</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>7,040,565</b>  | <b>2,597,095</b>  | <b>440,806</b>    | <b>640,163</b>    | <b>-883,472</b>   |
| Net Assets Released for Restrictions - Capital       | 712,538           | 419,606           | 224,439           | 74,714            | 160,919           |
| Unrealized Gains/Losses on Investments               | 10,864            | -26,101           | 176,627           | -1,137,058        | 910,509           |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | 4,121,689         | 6,306             | 50,969            | 194,694           | -1,132,553        |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | -73,350           | †                 | †                 | †                 |

† Data not available or not applicable



# Maine Health Data Organization Hospital Financial Report Part III

| Miles Memorial Hospital -- Damariscotta, Me.                        | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 1.478   | 1.647   | 1.250   | 1.637   | 1.114   |
| Current Ratio without Board Designated and Undesignated Investments | 1.264   | 1.499   | 1.191   | 1.520   | .933    |
| Days in Accounts Receivable   | 52.249  | 55.567  | 56.111  | 60.123  | 43.310  |
| Acid Test   | .069    | .291    | .068    | .384    | .366    |
| Days Cash on Hand, Current  | 3.884   | 22.418  | 13.401  | 24.343  | 36.258  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 15.895  | 33.806  | 25.020  | 31.711  | 54.245  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 17.859  | 18.090  | 17.869  | 18.056  | 25.300  |
| Average Payment Period, Current Liabilities                         | 56.187  | 77.101  | 198.024 | 63.362  | 99.016  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .515    | .511    | .344    | .541    | .470    |
| Fixed Asset Financing   | .393    | .387    | .382    | .371    | .299    |
| Cash Flow Divided by Total Debt                                     | .187    | .244    | .051    | .219    | .061    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .172    | .235    | .034    | .172    | .095    |
| Debt Service Coverage Total   | 4.788   | 6.050   | 2.869   | 5.107   | 1.919   |
| Debt Service Coverage Total with Operating Income Only              | 4.447   | 5.852   | 2.091   | 4.127   | 2.750   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .027    | .050    | -.000   | .029    | -.017   |
| Operating Margin  | .022    | .047    | -.011   | .016    | -.004   |
| Non Operating Revenue Margin  | .181    | .061    | -47.479 | .455    | .780    |
| Return On Assets  | .041    | .071    | -.000   | .047    | -.023   |
| Return On Equity  | .080    | .139    | -.001   | .086    | -.050   |
| Markup  | 1.972   | 2.057   | 1.936   | 1.919   | 1.977   |
| Deductible  | .453    | .438    | .443    | .420    | .443    |
| Markup Adjustment for Deductible                                    | 1.089   | 1.172   | 1.089   | 1.119   | 1.108   |
| Reported Income Index   | .185    | .874    | -.025   | 2.355   | .931    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.500   | 1.412   | .994    | 1.604   | 1.368   |
| Fixed Asset Turnover  | 2.243   | 2.621   | 2.898   | 3.101   | 2.586   |
| Average Age Plant Depreciation Only                                 | 13.378  | 12.513  | 12.660  | 12.714  | 13.133  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .364    | .100    | .133    | .033    | -.024   |
| Total Operating Revenue Growth                                      | .373    | .129    | .067    | .061    | -.043   |
| Realized Gains Divided by Non-Operating Revenue                     | †       | .455    | .156    | .796    | 1.260   |
| Realized Gains Divided by Net Income                                | †       | .028    | -7.413  | .362    | .982    |
| Long Term Debt to Equity  | .508    | .407    | .377    | .351    | .341    |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Millinocket Regional Hospital -- Millinocket, Me. | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                     | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                       | <b>2,720,808</b>  | <b>3,223,537</b>  | <b>3,784,022</b>  | <b>4,475,806</b>  | <b>8,069,654</b>  |
| Cash and Investment                               | 142,932           | 125,635           | 605,863           | 1,035,138         | 3,610,946         |
| Current Assets Whose Use is Limited               | †                 | †                 | †                 | †                 | †                 |
| Net Patient Accounts Receivable                   | 1,739,517         | 2,291,653         | 2,304,278         | 2,388,150         | 2,599,448         |
| Due from Affiliates                               | 258,449           | 121,494           | 82,724            | 74,055            | †                 |
| Third Party Settlements Receivable                | -8,746            | -7,933            | -7,933            | 16,820            | 126,108           |
| Other Accounts Receivable                         | 77,209            | 83,656            | 126,345           | 168,266           | 305,293           |
| Inventory   | 348,532           | 367,799           | 357,400           | 402,786           | 438,082           |
| Other Current Assets                              | 162,915           | 241,233           | 315,345           | 390,591           | 989,777           |
| <b>Total Non-Current Assets</b>                   | <b>12,059,518</b> | <b>11,662,206</b> | <b>11,778,706</b> | <b>12,247,922</b> | <b>10,323,616</b> |
| Trustee Held Investments                          | 154,000           | 154,000           | 154,000           | 221,896           | 221,896           |
| Board Designated and Undesignated Investments     | 7,181,220         | 7,006,116         | 6,353,793         | 6,380,751         | 5,678,557         |
| Due From Affiliates                               | 997,433           | 1,047,159         | 1,056,014         | 1,683,843         | 1,720,542         |
| Investments in Affiliates                         | 114,478           | 102,197           | 89,440            | 24,035            | 58,543            |
| Other Non-current Assets                          | 46,362            | 43,856            | 41,350            | 38,844            | 36,338            |
| Gross Property, Plant and Equipment (PP&E)        | 16,248,435        | 15,466,668        | 15,895,130        | 15,695,435        | 14,199,940        |
| Accumulated Depreciation                          | 12,682,410        | 12,157,790        | 11,811,021        | 11,796,882        | 11,592,200        |
| Net Property, Plant and Equipment (PP&E)          | 3,566,025         | 3,308,878         | 4,084,109         | 3,898,553         | 2,607,740         |
| <b>Total Unrestricted Assets</b>                  | <b>14,780,326</b> | <b>14,885,743</b> | <b>15,562,728</b> | <b>16,723,728</b> | <b>18,393,270</b> |
| <b>Total Current Liabilities</b>                  | <b>2,124,170</b>  | <b>1,897,993</b>  | <b>1,129,973</b>  | <b>1,221,375</b>  | <b>3,359,070</b>  |
| Current Long Term Debt (LTD)                      | 129,988           | 112,983           | 113,352           | 134,715           | 145,372           |
| Accounts Payable and Accrued Expenses             | 1,693,922         | 2,238,920         | 1,982,096         | 1,928,427         | 2,025,477         |
| Estimated Third Party Settlements                 | -2,048,737        | -2,586,941        | -1,304,672        | -1,161,325        | 931,525           |
| Due to Affiliates                                 | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                         | 2,348,997         | 2,133,031         | 339,197           | 319,558           | 256,696           |
| <b>Total Non-current Liabilities</b>              | <b>3,127,937</b>  | <b>2,923,305</b>  | <b>2,718,307</b>  | <b>3,624,196</b>  | <b>3,413,840</b>  |
| Long Term Debt                                    | 3,127,937         | 2,923,305         | 2,718,307         | 3,624,196         | 3,413,840         |
| Estimated Third Party Settlements                 | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                 | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                               | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits  | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                     | †                 | †                 | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                  | <b>9,528,219</b>  | <b>10,064,445</b> | <b>11,714,448</b> | <b>11,878,157</b> | <b>11,620,360</b> |
| <b>Total Liabilities &amp; Equity</b>             | <b>14,780,326</b> | <b>14,885,743</b> | <b>15,562,728</b> | <b>16,723,728</b> | <b>18,393,270</b> |
| <b>Total Restricted Assets</b>                    | <b>102,511</b>    | <b>108,517</b>    | <b>148,957</b>    | <b>136,911</b>    | <b>241,563</b>    |
| Cash and Investments                              | 55,578            | 69,605            | 74,294            | 84,400            | 105,107           |
| Receivables                                       | 46,933            | 38,912            | 74,663            | 52,511            | 136,456           |
| Other Assets                                      | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>    | <b>102,511</b>    | <b>108,522</b>    | <b>148,956</b>    | <b>136,911</b>    | <b>241,563</b>    |
| <b>Total Restricted Fund Balance</b>              | <b>83,662</b>     | <b>85,739</b>     | <b>101,938</b>    | <b>95,010</b>     | <b>104,862</b>    |
| Total Liabilities                                 | 18,849            | 22,783            | 47,018            | 41,901            | 136,701           |
| Temporarily Restricted Net Assets                 | 78,662            | 80,739            | 96,938            | 90,010            | 99,862            |
| Permanently Restricted Net Assets                 | 5,000             | 5,000             | 5,000             | 5,000             | 5,000             |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Millinocket Regional Hospital -- Millinocket, Me.    | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>31,174,293</b> | <b>34,905,416</b> | <b>37,889,779</b> | <b>38,897,488</b> | <b>41,438,870</b> |
| Gross Inpatient Service Revenue                      | 8,541,243         | 9,222,303         | 10,581,547        | 10,672,393        | 12,239,663        |
| Gross Outpatient Service Revenue                     | 22,633,050        | 25,683,113        | 27,308,232        | 28,225,095        | 29,199,207        |
| Free Care (Charity Care)                             | 879,054           | 835,735           | 951,063           | 893,651           | 916,308           |
| Bad Debt (Provision for Bad Debt)                    | 346,556           | 373,537           | 686,784           | 882,334           | 993,806           |
| Contractuals   | 10,624,354        | 12,113,150        | 13,137,678        | 13,158,210        | 14,078,172        |
| Changes in Prior Year Estimated/Final Settlements    | -123,077          | -124,551          | -713,000          | -398,000          | -455,000          |
| Net Patient Service Revenue                          | 19,447,406        | 21,707,545        | 23,827,254        | 24,361,293        | 25,905,584        |
| Other Operating Revenue                              | 671,491           | 649,091           | 453,069           | 346,359           | 271,095           |
| <b>Total Operating Revenue</b>                       | <b>20,118,897</b> | <b>22,356,636</b> | <b>24,280,323</b> | <b>24,707,652</b> | <b>26,176,679</b> |
| <b>Total Operating Expenses</b>                      | <b>20,170,013</b> | <b>22,177,479</b> | <b>23,456,879</b> | <b>24,340,426</b> | <b>25,495,189</b> |
| Depreciation and Amortization                        | 682,402           | 588,254           | 559,701           | 581,139           | 601,216           |
| Interest   | 178,277           | 182,818           | 142,702           | 176,430           | 176,016           |
| Other Operating Expenses                             | 19,309,334        | 21,406,407        | 22,754,476        | 23,582,857        | 24,717,957        |
| <b>Net Operating Income</b>                          | <b>-51,116</b>    | <b>179,157</b>    | <b>823,444</b>    | <b>367,226</b>    | <b>681,490</b>    |
| <b>Total Non-operating Revenue</b>                   | <b>254,048</b>    | <b>568,669</b>    | <b>558,002</b>    | <b>513,840</b>    | <b>-310,165</b>   |
| <b>Total Investment Income</b>                       | <b>312,015</b>    | <b>528,822</b>    | <b>558,279</b>    | <b>619,620</b>    | <b>-299,416</b>   |
| Interest and Dividends                               | 146,514           | 201,844           | 209,666           | 241,843           | 167,265           |
| Realized Gains/Losses on Sales of Securities         | 165,501           | 326,978           | 348,613           | 377,777           | -466,681          |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | -61,712           | 37,451            | -3,902            | -112,457          | -11,445           |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 3,745             | 2,396             | 3,625             | 6,677             | 696               |
| <b>Excess of Revenue over Expenses</b>               | <b>202,932</b>    | <b>747,826</b>    | <b>1,381,446</b>  | <b>881,066</b>    | <b>371,325</b>    |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>202,932</b>    | <b>747,826</b>    | <b>1,381,446</b>  | <b>881,066</b>    | <b>371,325</b>    |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>322,965</b>    | <b>536,225</b>    | <b>1,650,000</b>  | <b>163,708</b>    | <b>-257,796</b>   |
| Net Assets Released for Restrictions - Capital       | †                 | †                 | †                 | †                 | 132,788           |
| Unrealized Gains/Losses on Investments               | 120,033           | -211,601          | 268,554           | -717,358          | -761,909          |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | †                 | †                 | †                 | †                 |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Millinocket Regional Hospital -- Millinocket, Me.                   | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 4.662   | 5.390   | 8.972   | 8.889   | 4.093   |
| Current Ratio without Board Designated and Undesignated Investments | 1.281   | 1.698   | 3.349   | 3.665   | 2.402   |
| Days in Accounts Receivable   | 32.648  | 38.533  | 35.298  | 35.781  | 36.625  |
| Acid Test   | .067    | .066    | .536    | .848    | 1.075   |
| Days Cash on Hand, Current  | 2.677   | 2.124   | 9.658   | 15.902  | 52.944  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 137.180 | 120.574 | 110.943 | 113.926 | 136.204 |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 31.727  | 37.852  | 31.596  | 29.625  | 29.698  |
| Average Payment Period, Current Liabilities                         | 39.785  | 32.089  | 18.013  | 18.763  | 49.251  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .645    | .676    | .753    | .710    | .632    |
| Fixed Asset Financing   | .877    | .883    | .666    | .930    | 1.309   |
| Cash Flow Divided by Total Debt                                     | .169    | .277    | .504    | .302    | .144    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .120    | .159    | .359    | .196    | .189    |
| Debt Service Coverage Total   | 3.566   | 4.856   | 8.150   | 5.655   | 3.696   |
| Debt Service Coverage Total with Operating Income Only              | 2.714   | 3.038   | 5.968   | 3.882   | 4.694   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .010    | .033    | .056    | .035    | .014    |
| Operating Margin  | -.003   | .008    | .034    | .015    | .026    |
| Non Operating Revenue Margin  | 1.252   | .760    | .404    | .583    | -.835   |
| Return On Assets  | .014    | .050    | .089    | .053    | .020    |
| Return On Equity  | .021    | .074    | .118    | .074    | .032    |
| Markup  | 1.579   | 1.603   | 1.635   | 1.612   | 1.636   |
| Deductible  | .341    | .347    | .347    | .338    | .340    |
| Markup Adjustment for Deductible                                    | 1.052   | 1.057   | 1.075   | 1.072   | 1.084   |
| Reported Income Index   | .628    | 1.395   | .837    | 5.382   | -1.440  |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.378   | 1.540   | 1.596   | 1.508   | 1.406   |
| Fixed Asset Turnover  | 5.642   | 6.757   | 5.945   | 6.338   | 10.038  |
| Average Age Plant Depreciation Only                                 | 18.585  | 20.668  | 21.102  | 20.300  | 19.281  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .151    | .100    | .058    | .038    | .047    |
| Total Operating Revenue Growth                                      | .073    | .111    | .086    | .018    | .059    |
| Realized Gains Divided by Non-Operating Revenue                     | .651    | .575    | .625    | .735    | 1.505   |
| Realized Gains Divided by Net Income                                | .816    | .437    | .252    | .429    | -1.257  |
| Long Term Debt to Equity  | .328    | .290    | .232    | .305    | .294    |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Mount Desert Island Hospital -- Mount Desert Island, Me. | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                              | <b>5,484,598</b>  | <b>6,442,170</b>  | <b>6,422,624</b>  | <b>6,895,083</b>  | <b>7,814,724</b>  |
| Cash and Investment                                      | 23,558            | 47,817            | 74,951            | 90,253            | 98,632            |
| Current Assets Whose Use is Limited                      | 77,265            | 204,152           | 594,184           | 2,954,787         | 1,371,767         |
| Net Patient Accounts Receivable                          | 2,425,671         | 2,345,812         | 2,929,128         | 3,025,815         | 4,386,454         |
| Due from Affiliates                                      | †                 | †                 | †                 | †                 | †                 |
| Third Party Settlements Receivable                       | 2,363,210         | 2,899,576         | 1,962,372         | †                 | 1,289,756         |
| Other Accounts Receivable                                | 70,180            | 118,673           | †                 | †                 | †                 |
| Inventory  | 463,668           | 547,456           | 654,086           | 701,406           | 578,267           |
| Other Current Assets                                     | 61,046            | 278,684           | 207,903           | 122,822           | 89,848            |
| <b>Total Non-Current Assets</b>                          | <b>18,402,726</b> | <b>15,802,249</b> | <b>17,705,217</b> | <b>28,491,578</b> | <b>26,731,599</b> |
| Trustee Held Investments                                 | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments            | 5,051,994         | 5,569,054         | 6,210,448         | 5,487,827         | 5,049,580         |
| Due From Affiliates                                      | 4,330,955         | 653,911           | 1,151,130         | 2,334,022         | 2,944,522         |
| Investments in Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                                 | 47,757            | 476,348           | 695,681           | 5,110,765         | 1,876,579         |
| Gross Property, Plant and Equipment (PP&E)               | 23,025,123        | 24,641,695        | 26,588,544        | 33,732,280        | 36,676,387        |
| Accumulated Depreciation                                 | 14,053,103        | 15,538,759        | 16,940,586        | 18,173,316        | 19,815,469        |
| Net Property, Plant and Equipment (PP&E)                 | 8,972,020         | 9,102,936         | 9,647,958         | 15,558,964        | 16,860,918        |
| <b>Total Unrestricted Assets</b>                         | <b>23,887,324</b> | <b>22,244,419</b> | <b>24,127,841</b> | <b>35,386,661</b> | <b>34,546,323</b> |
| <b>Total Current Liabilities</b>                         | <b>5,896,590</b>  | <b>7,743,963</b>  | <b>7,160,124</b>  | <b>10,874,999</b> | <b>10,315,130</b> |
| Current Long Term Debt (LTD)                             | 607,066           | 748,508           | 395,786           | 743,675           | 862,308           |
| Accounts Payable and Accrued Expenses                    | 5,289,524         | 4,246,664         | 4,176,725         | 4,919,826         | 5,076,781         |
| Estimated Third Party Settlements                        | †                 | †                 | †                 | 590,099           | †                 |
| Due to Affiliates  | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                                | †                 | 2,748,791         | 2,587,613         | 4,621,399         | 4,376,041         |
| <b>Total Non-current Liabilities</b>                     | <b>2,685,109</b>  | <b>2,655,246</b>  | <b>3,452,445</b>  | <b>9,820,635</b>  | <b>8,948,866</b>  |
| Long Term Debt   | 2,685,109         | 2,220,776         | 2,815,511         | 8,723,439         | 7,860,216         |
| Estimated Third Party Settlements                        | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates  | †                 | †                 | †                 | 309,807           | 309,807           |
| Self Insurance Fund                                      | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits         | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                            | †                 | 434,470           | 636,934           | 787,389           | 778,843           |
| <b>Fund Balance Unrestricted</b>                         | <b>15,305,625</b> | <b>11,845,210</b> | <b>13,515,272</b> | <b>14,691,027</b> | <b>15,282,327</b> |
| <b>Total Liabilities &amp; Equity</b>                    | <b>23,887,324</b> | <b>22,244,419</b> | <b>24,127,841</b> | <b>35,386,661</b> | <b>34,546,323</b> |
| <b>Total Restricted Assets</b>                           | <b>4,390,676</b>  | <b>5,408,671</b>  | <b>5,111,965</b>  | <b>3,270,172</b>  | <b>3,350,996</b>  |
| Cash and Investments                                     | 3,444,667         | 4,582,988         | 4,721,679         | 3,035,353         | 2,709,013         |
| Receivables  | 946,009           | 825,683           | 390,286           | 234,819           | 641,983           |
| Other Assets   | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>           | <b>4,390,676</b>  | <b>5,408,671</b>  | <b>5,111,965</b>  | <b>3,270,172</b>  | <b>3,350,996</b>  |
| <b>Total Restricted Fund Balance</b>                     | <b>4,390,676</b>  | <b>5,408,671</b>  | <b>5,111,965</b>  | <b>3,270,172</b>  | <b>3,350,996</b>  |
| Total Liabilities  | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                        | 2,458,958         | 3,323,140         | 2,959,929         | 1,169,075         | 1,693,522         |
| Permanently Restricted Net Assets                        | 1,931,718         | 2,085,531         | 2,152,036         | 2,101,097         | 1,657,474         |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Mount Desert Island Hospital -- Mount Desert Island, Me. | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>        | <b>39,273,340</b> | <b>41,868,465</b> | <b>45,809,561</b> | <b>46,700,157</b> | <b>54,428,683</b> |
| Gross Inpatient Service Revenue                          | 10,814,155        | 9,980,305         | 9,985,154         | 10,671,954        | 12,638,871        |
| Gross Outpatient Service Revenue                         | 28,459,185        | 31,888,160        | 35,824,407        | 36,028,203        | 41,789,812        |
| Free Care (Charity Care)                                 | 733,205           | 400,286           | 302,421           | 197,613           | 498,421           |
| Bad Debt (Provision for Bad Debt)                        | 1,063,875         | 1,537,202         | 1,531,883         | 2,190,104         | 2,679,237         |
| Contractuals   | 9,623,996         | 9,796,603         | 9,417,208         | 9,994,165         | 11,717,000        |
| Changes in Prior Year Estimated/Final Settlements        | †                 | †                 | †                 | -923,000          | -753,000          |
| Net Patient Service Revenue                              | 27,852,264        | 30,134,374        | 34,558,049        | 35,241,275        | 40,287,025        |
| Other Operating Revenue                                  | 876,890           | 598,122           | 899,507           | 665,505           | 418,778           |
| <b>Total Operating Revenue</b>                           | <b>28,729,154</b> | <b>30,732,496</b> | <b>35,457,556</b> | <b>35,906,780</b> | <b>40,705,803</b> |
| <b>Total Operating Expenses</b>                          | <b>29,426,063</b> | <b>31,951,415</b> | <b>35,310,178</b> | <b>38,145,019</b> | <b>41,085,324</b> |
| Depreciation and Amortization                            | 1,515,696         | 1,507,361         | 1,411,608         | 1,560,418         | 1,751,767         |
| Interest   | 262,394           | 299,209           | 392,767           | 448,358           | 558,336           |
| Other Operating Expenses                                 | 27,647,973        | 30,144,845        | 33,505,803        | 36,136,243        | 38,775,221        |
| <b>Net Operating Income</b>                              | <b>-696,909</b>   | <b>-1,218,919</b> | <b>147,378</b>    | <b>-2,238,239</b> | <b>-379,521</b>   |
| <b>Total Non-operating Revenue</b>                       | <b>422,364</b>    | <b>1,130,713</b>  | <b>1,153,554</b>  | <b>1,764,625</b>  | <b>386,909</b>    |
| <b>Total Investment Income</b>                           | <b>347,524</b>    | <b>693,757</b>    | <b>528,785</b>    | <b>314,607</b>    | <b>165,273</b>    |
| Interest and Dividends                                   | 121,131           | 168,149           | 311,873           | 288,900           | 165,273           |
| Realized Gains/Losses on Sales of Securities             | 226,393           | 525,608           | 216,912           | 25,707            | †                 |
| Permanently Impaired Security Writedowns                 | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments        | -196,859          | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets          | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.)     | 271,699           | 436,956           | 624,769           | 1,450,018         | 221,636           |
| <b>Excess of Revenue over Expenses</b>                   | <b>-274,545</b>   | <b>-88,206</b>    | <b>1,300,932</b>  | <b>-473,614</b>   | <b>7,388</b>      |
| Extraordinary Gains/Losses                               | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                             | <b>-274,545</b>   | <b>-88,206</b>    | <b>1,300,932</b>  | <b>-473,614</b>   | <b>7,388</b>      |
| <b>Total Change in Unrestricted Net Assets</b>           | <b>-168,149</b>   | <b>-3,460,415</b> | <b>1,670,061</b>  | <b>1,175,755</b>  | <b>591,300</b>    |
| Net Assets Released for Restrictions - Capital           | †                 | 808,621           | 198,867           | 1,946,974         | 1,467,340         |
| Unrealized Gains/Losses on Investments                   | 106,396           | 150,124           | 170,262           | -297,605          | -883,428          |
| Minimum Pension Liability Adjustment                     | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                             | †                 | -4,330,954        | †                 | †                 | †                 |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                              | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Mount Desert Island Hospital -- Mount Desert Island, Me.            | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 1.787   | 1.551   | 1.764   | 1.139   | 1.247   |
| Current Ratio without Board Designated and Undesignated Investments | .930    | .832    | .897    | .634    | .758    |
| Days in Accounts Receivable   | 31.788  | 28.413  | 30.937  | 31.339  | 39.741  |
| Acid Test   | .017    | .033    | .093    | .280    | .143    |
| Days Cash on Hand, Current  | 1.319   | 3.021   | 7.205   | 30.380  | 13.645  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 67.386  | 69.789  | 74.075  | 85.131  | 60.503  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 69.174  | 50.914  | 44.973  | 49.084  | 47.111  |
| Average Payment Period, Current Liabilities                         | 77.113  | 92.844  | 77.096  | 108.499 | 95.720  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .641    | .533    | .560    | .415    | .442    |
| Fixed Asset Financing   | .299    | .244    | .292    | .561    | .466    |
| Cash Flow Divided by Total Debt                                     | .145    | .136    | .256    | .053    | .091    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .095    | .028    | .147    | -.033   | .071    |
| Debt Service Coverage Total   | 1.799   | 1.896   | 2.721   | 1.819   | 1.780   |
| Debt Service Coverage Total with Operating Income Only              | 1.294   | .648    | 1.710   | -.272   | 1.483   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | -.009   | -.003   | .036    | -.013   | †       |
| Operating Margin  | -.024   | -.040   | .004    | -.062   | -.009   |
| Non Operating Revenue Margin  | -1.538  | -12.819 | .887    | -3.726  | 52.370  |
| Return On Assets  | -.011   | -.004   | .054    | -.013   | †       |
| Return On Equity  | -.018   | -.007   | .096    | -.032   | †       |
| Markup  | 1.364   | 1.329   | 1.323   | 1.242   | 1.335   |
| Deductible  | .245    | .234    | .206    | .214    | .215    |
| Markup Adjustment for Deductible                                    | 1.037   | 1.022   | 1.056   | .980    | 1.050   |
| Reported Income Index   | 1.633   | .025    | .779    | -.403   | .012    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.220   | 1.432   | 1.517   | 1.065   | 1.189   |
| Fixed Asset Turnover  | 3.202   | 3.376   | 3.675   | 2.308   | 2.414   |
| Average Age Plant Depreciation Only                                 | 9.272   | 10.309  | 12.001  | 11.646  | 11.312  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .098    | .086    | .105    | .080    | .077    |
| Total Operating Revenue Growth                                      | .042    | .070    | .154    | .013    | .134    |
| Realized Gains Divided by Non-Operating Revenue                     | .536    | .465    | .188    | .015    | †       |
| Realized Gains Divided by Net Income                                | -.825   | -5.959  | .167    | -.054   | †       |
| Long Term Debt to Equity  | .175    | .187    | .208    | .594    | .514    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| New England Rehabilitation Hospital -- Portland, Me. | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                          | <b>2,964,271</b>  | <b>5,999,159</b>  | <b>16,310,927</b> | <b>10,624,486</b> | <b>8,464,710</b>  |
| Cash and Investment                                  | -441,526          | 1,834,891         | 12,247,682        | 6,164,955         | 5,464,573         |
| Current Assets Whose Use is Limited                  | †                 | †                 | †                 | †                 | †                 |
| Net Patient Accounts Receivable                      | 3,267,215         | 4,033,147         | 3,114,656         | 3,621,324         | 2,554,862         |
| Due from Affiliates                                  | †                 | †                 | †                 | †                 | †                 |
| Third Party Settlements Receivable                   | †                 | †                 | 805,955           | 693,794           | 267,807           |
| Other Accounts Receivable                            | †                 | †                 | †                 | †                 | †                 |
| Inventory  | 84,724            | 84,494            | 86,531            | 93,049            | 90,912            |
| Other Current Assets                                 | 53,858            | 46,627            | 56,103            | 51,364            | 86,556            |
| <b>Total Non-Current Assets</b>                      | <b>15,014,944</b> | <b>13,811,421</b> | <b>11,916,058</b> | <b>11,396,176</b> | <b>10,983,506</b> |
| Trustee Held Investments                             | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments        | †                 | †                 | †                 | †                 | †                 |
| Due From Affiliates                                  | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                            | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                             | 1,282,792         | 1,288,612         | †                 | †                 | †                 |
| Gross Property, Plant and Equipment (PP&E)           | 16,227,294        | 15,676,601        | 15,672,879        | 16,008,580        | 16,473,639        |
| Accumulated Depreciation                             | 2,495,142         | 3,153,792         | 3,756,821         | 4,612,404         | 5,490,133         |
| Net Property, Plant and Equipment (PP&E)             | 13,732,152        | 12,522,809        | 11,916,058        | 11,396,176        | 10,983,506        |
| <b>Total Unrestricted Assets</b>                     | <b>17,979,215</b> | <b>19,810,580</b> | <b>28,226,985</b> | <b>22,020,662</b> | <b>19,448,216</b> |
| <b>Total Current Liabilities</b>                     | <b>1,217,383</b>  | <b>1,516,014</b>  | <b>2,329,163</b>  | <b>3,179,575</b>  | <b>4,685,903</b>  |
| Current Long Term Debt (LTD)                         | †                 | †                 | 405,844           | 437,785           | 472,241           |
| Accounts Payable and Accrued Expenses                | 938,861           | 1,022,931         | 1,710,156         | 1,722,697         | 1,275,411         |
| Estimated Third Party Settlements                    | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                    | †                 | †                 | †                 | †                 | 133,661           |
| Other Current Liabilities                            | 278,522           | 493,083           | 213,163           | 1,019,093         | 2,804,590         |
| <b>Total Non-current Liabilities</b>                 | <b>14,173,915</b> | <b>13,197,226</b> | <b>15,678,242</b> | <b>12,195,530</b> | <b>10,857,550</b> |
| Long Term Debt                                       | 14,173,915        | 12,160,480        | 11,767,576        | 11,329,791        | 10,857,550        |
| Estimated Third Party Settlements                    | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                    | †                 | †                 | 3,910,666         | 865,739           | †                 |
| Self Insurance Fund                                  | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits     | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                        | †                 | 1,036,746         | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                     | <b>2,587,917</b>  | <b>5,097,339</b>  | <b>10,219,580</b> | <b>6,645,557</b>  | <b>3,904,763</b>  |
| <b>Total Liabilities &amp; Equity</b>                | <b>17,979,215</b> | <b>19,810,579</b> | <b>28,226,985</b> | <b>22,020,662</b> | <b>19,448,216</b> |
| <b>Total Restricted Assets</b>                       | †                 | †                 | †                 | †                 | †                 |
| Cash and Investments                                 | †                 | †                 | †                 | †                 | †                 |
| Receivables  | †                 | †                 | †                 | †                 | †                 |
| Other Assets   | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>       | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Fund Balance</b>                 | †                 | †                 | †                 | †                 | †                 |
| Total Liabilities                                    | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                    | †                 | †                 | †                 | †                 | †                 |
| Permanently Restricted Net Assets                    | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable



# Maine Health Data Organization Hospital Financial Report Part III

| New England Rehabilitation Hospital -- Portland, Me. | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>43,890,260</b> | <b>41,150,273</b> | <b>39,951,606</b> | <b>41,455,939</b> | <b>42,950,963</b> |
| Gross Inpatient Service Revenue                      | 42,546,666        | 39,282,950        | 37,887,788        | 39,393,779        | 40,718,970        |
| Gross Outpatient Service Revenue                     | 1,343,594         | 1,867,323         | 2,063,818         | 2,062,160         | 2,231,993         |
| Free Care (Charity Care)                             | 228,686           | 229,478           | 360,975           | 285,670           | 211,046           |
| Bad Debt (Provision for Bad Debt)                    | 1,372,695         | 415,530           | 167,282           | 146,029           | 445,057           |
| Contractuals   | 15,991,807        | 13,280,018        | 10,543,627        | 11,327,470        | 14,759,613        |
| Changes in Prior Year Estimated/Final Settlements    | †                 | †                 | †                 | †                 | †                 |
| Net Patient Service Revenue                          | 26,297,072        | 27,225,247        | 28,879,722        | 29,696,770        | 27,535,247        |
| Other Operating Revenue                              | 285,472           | 486,835           | 46,196            | 86,609            | 426,085           |
| <b>Total Operating Revenue</b>                       | <b>26,582,544</b> | <b>27,712,082</b> | <b>28,925,918</b> | <b>29,783,379</b> | <b>27,961,332</b> |
| <b>Total Operating Expenses</b>                      | <b>22,325,717</b> | <b>22,721,835</b> | <b>23,942,768</b> | <b>24,511,797</b> | <b>24,713,480</b> |
| Depreciation and Amortization                        | 836,724           | 791,453           | 878,431           | 884,314           | 899,359           |
| Interest   | 1,133,975         | 969,258           | 1,383,907         | 935,256           | 907,557           |
| Other Operating Expenses                             | 20,355,018        | 20,961,124        | 21,680,430        | 22,692,227        | 22,906,564        |
| <b>Net Operating Income</b>                          | <b>4,256,827</b>  | <b>4,990,247</b>  | <b>4,983,150</b>  | <b>5,271,582</b>  | <b>3,247,852</b>  |
| <b>Total Non-operating Revenue</b>                   | <b>167,546</b>    | <b>258,071</b>    | <b>295,004</b>    | <b>156,582</b>    | <b>11,379</b>     |
| <b>Total Investment Income</b>                       | <b>167,546</b>    | <b>258,071</b>    | <b>295,004</b>    | <b>156,582</b>    | <b>11,379</b>     |
| Interest and Dividends                               | 167,546           | 258,071           | 295,004           | 156,582           | 11,379            |
| Realized Gains/Losses on Sales of Securities         | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | †                 | †                 | †                 | †                 | †                 |
| <b>Excess of Revenue over Expenses</b>               | <b>4,424,373</b>  | <b>5,248,318</b>  | <b>5,278,154</b>  | <b>5,428,164</b>  | <b>3,259,231</b>  |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | -2,186            | -26               |
| <b>Total Surplus/Deficit</b>                         | <b>4,424,373</b>  | <b>5,248,318</b>  | <b>5,278,154</b>  | <b>5,425,978</b>  | <b>3,259,205</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>4,424,373</b>  | <b>3,352,308</b>  | <b>5,278,154</b>  | <b>5,425,978</b>  | <b>3,259,205</b>  |
| Net Assets Released for Restrictions - Capital       | †                 | †                 | †                 | †                 | †                 |
| Unrealized Gains/Losses on Investments               | †                 | †                 | †                 | †                 | †                 |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | -1,896,010        | †                 | †                 | †                 |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| New England Rehabilitation Hospital -- Portland, Me.                | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 2.435   | 3.957   | 7.003   | 3.341   | 1.806   |
| Current Ratio without Board Designated and Undesignated Investments | 2.435   | 3.957   | 7.003   | 3.341   | 1.806   |
| Days in Accounts Receivable   | 45.349  | 54.071  | 39.365  | 44.509  | 33.867  |
| Acid Test   | -0.363  | 1.210   | 5.258   | 1.939   | 1.166   |
| Days Cash on Hand, Current  | -7.500  | 30.539  | 193.823 | 95.237  | 83.756  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | -7.500  | 30.539  | 193.823 | 95.237  | 83.756  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 15.947  | 17.025  | 27.064  | 26.612  | 19.548  |
| Average Payment Period, Current Liabilities                         | 20.678  | 25.232  | 36.860  | 49.118  | 71.821  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .144    | .257    | .362    | .302    | .201    |
| Fixed Asset Financing   | 1.032   | .971    | .988    | .994    | .989    |
| Cash Flow Divided by Total Debt                                     | .342    | .410    | .342    | .411    | .268    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .331    | .393    | .326    | .400    | .267    |
| Debt Service Coverage Total   | 5.640   | 7.231   | 5.449   | 5.404   | 3.766   |
| Debt Service Coverage Total with Operating Income Only              | 5.492   | 6.965   | 5.236   | 5.288   | 3.757   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .165    | .188    | .181    | .181    | .117    |
| Operating Margin  | .160    | .180    | .172    | .177    | .116    |
| Non Operating Revenue Margin  | .038    | .049    | .056    | .029    | .003    |
| Return On Assets  | .246    | .265    | .187    | .247    | .168    |
| Return On Equity  | 1.710   | 1.030   | .516    | .817    | .835    |
| Markup  | 1.979   | 1.832   | 1.671   | 1.695   | 1.755   |
| Deductible  | .364    | .323    | .264    | .273    | .344    |
| Markup Adjustment for Deductible                                    | 1.262   | 1.248   | 1.230   | 1.233   | 1.158   |
| Reported Income Index   | 1.719   | 2.091   | 1.030   | -1.519  | -1.189  |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.488   | 1.412   | 1.035   | 1.360   | 1.438   |
| Fixed Asset Turnover  | 1.936   | 2.213   | 2.427   | 2.613   | 2.546   |
| Average Age Plant Depreciation Only                                 | 2.982   | 3.985   | 4.277   | 5.216   | 6.104   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .015    | .018    | .054    | .024    | .008    |
| Total Operating Revenue Growth                                      | -0.010  | .042    | .044    | .030    | -0.061  |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | †       | †       |
| Realized Gains Divided by Net Income                                | †       | †       | †       | †       | †       |
| Long Term Debt to Equity  | 5.477   | 2.386   | 1.151   | 1.705   | 2.781   |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Northern Maine Medical Center -- Fort Kent, Me.  | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>9,665,027</b>  | <b>11,730,298</b> | <b>11,425,457</b> | <b>9,646,369</b>  | <b>9,919,166</b>  |
| Cash and Investment                              | 3,338,883         | 3,732,616         | 5,985,917         | 4,530,516         | 3,839,780         |
| Current Assets Whose Use is Limited              | †                 | †                 | †                 | †                 | †                 |
| Net Patient Accounts Receivable                  | 3,667,700         | 4,722,891         | 3,733,241         | 3,723,139         | 3,999,675         |
| Due from Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Third Party Settlements Receivable               | 1,346,764         | 1,821,550         | 313,726           | †                 | 826,101           |
| Other Accounts Receivable                        | 53,000            | 70,075            | 59,374            | 50,247            | 73,846            |
| Inventory  | 946,824           | 1,088,395         | 989,953           | 950,006           | 922,999           |
| Other Current Assets                             | 311,856           | 294,771           | 343,246           | 392,461           | 256,765           |
| <b>Total Non-Current Assets</b>                  | <b>13,955,894</b> | <b>15,885,115</b> | <b>19,429,373</b> | <b>22,837,884</b> | <b>22,236,026</b> |
| Trustee Held Investments                         | 108,348           | 150,058           | 200,255           | 215,105           | 255,105           |
| Board Designated and Undesignated Investments    | †                 | †                 | †                 | †                 | 537,389           |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 2,341,561         | 2,436,506         | 3,246,414         | 5,339,482         | 3,123,683         |
| Gross Property, Plant and Equipment (PP&E)       | 24,521,837        | 27,712,240        | 31,983,793        | 34,871,266        | 37,257,591        |
| Accumulated Depreciation                         | 13,015,852        | 14,413,689        | 16,001,089        | 17,587,969        | 18,937,742        |
| Net Property, Plant and Equipment (PP&E)         | 11,505,985        | 13,298,551        | 15,982,704        | 17,283,297        | 18,319,849        |
| <b>Total Unrestricted Assets</b>                 | <b>23,620,921</b> | <b>27,615,413</b> | <b>30,854,830</b> | <b>32,484,253</b> | <b>32,155,192</b> |
| <b>Total Current Liabilities</b>                 | <b>4,776,806</b>  | <b>5,605,690</b>  | <b>6,070,035</b>  | <b>6,596,635</b>  | <b>6,020,276</b>  |
| Current Long Term Debt (LTD)                     | 749,701           | 622,900           | 1,188,548         | 565,414           | 1,012,970         |
| Accounts Payable and Accrued Expenses            | 4,000,589         | 4,888,007         | 4,691,139         | 5,283,578         | 4,686,476         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | 500,000           | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | 26,516            | 94,783            | 190,348           | 247,643           | 320,830           |
| <b>Total Non-current Liabilities</b>             | <b>5,356,675</b>  | <b>5,809,752</b>  | <b>6,575,317</b>  | <b>7,868,020</b>  | <b>8,693,920</b>  |
| Long Term Debt                                   | 5,356,675         | 5,809,752         | 6,575,317         | 7,868,020         | 8,693,920         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | †                 | †                 | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                 | <b>13,487,440</b> | <b>16,199,971</b> | <b>18,209,478</b> | <b>18,019,598</b> | <b>17,440,996</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>23,620,921</b> | <b>27,615,413</b> | <b>30,854,830</b> | <b>32,484,253</b> | <b>32,155,192</b> |
| <b>Total Restricted Assets</b>                   | <b>345,732</b>    | <b>455,894</b>    | <b>567,465</b>    | <b>719,671</b>    | <b>402,401</b>    |
| Cash and Investments                             | 345,732           | 455,894           | 567,465           | 719,671           | 402,401           |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>345,732</b>    | <b>455,894</b>    | <b>567,465</b>    | <b>719,671</b>    | <b>402,401</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>345,732</b>    | <b>455,894</b>    | <b>567,465</b>    | <b>719,671</b>    | <b>402,401</b>    |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 345,732           | 455,894           | 567,465           | 719,671           | 402,401           |
| Permanently Restricted Net Assets                | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Northern Maine Medical Center -- Fort Kent, Me.      | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>62,179,374</b> | <b>66,040,780</b> | <b>69,768,489</b> | <b>67,957,750</b> | <b>65,551,359</b> |
| Gross Inpatient Service Revenue                      | 26,250,856        | 26,953,045        | 29,259,352        | 26,784,638        | 26,118,880        |
| Gross Outpatient Service Revenue                     | 35,928,518        | 39,087,735        | 40,509,137        | 41,173,112        | 39,432,479        |
| Free Care (Charity Care)                             | 539,399           | 689,526           | 396,911           | 636,686           | 567,327           |
| Bad Debt (Provision for Bad Debt)                    | 382,987           | 582,506           | 850,368           | 951,596           | 920,522           |
| Contractuals   | 21,358,745        | 22,651,276        | 24,046,463        | 23,370,586        | 22,476,280        |
| Changes in Prior Year Estimated/Final Settlements    | †                 | -1,300,000        | -1,600,000        | -1,700,000        | †                 |
| Net Patient Service Revenue                          | 39,898,243        | 43,417,472        | 46,074,747        | 44,698,882        | 41,587,230        |
| Other Operating Revenue                              | 1,064,802         | 1,126,664         | 1,253,368         | 957,921           | 805,680           |
| <b>Total Operating Revenue</b>                       | <b>40,963,045</b> | <b>44,544,136</b> | <b>47,328,115</b> | <b>45,656,803</b> | <b>42,392,910</b> |
| <b>Total Operating Expenses</b>                      | <b>39,686,577</b> | <b>42,493,214</b> | <b>45,625,019</b> | <b>46,057,385</b> | <b>44,022,837</b> |
| Depreciation and Amortization                        | 1,642,952         | 1,692,526         | 1,589,416         | 1,709,140         | 1,915,034         |
| Interest   | 347,148           | 378,211           | 433,758           | 437,993           | 537,308           |
| Other Operating Expenses                             | 37,696,477        | 40,422,477        | 43,601,845        | 43,910,252        | 41,570,495        |
| <b>Net Operating Income</b>                          | <b>1,276,468</b>  | <b>2,050,922</b>  | <b>1,703,096</b>  | <b>-400,582</b>   | <b>-1,629,927</b> |
| <b>Total Non-operating Revenue</b>                   | <b>87,151</b>     | <b>661,609</b>    | <b>306,411</b>    | <b>210,702</b>    | <b>759,693</b>    |
| <b>Total Investment Income</b>                       | <b>85,151</b>     | <b>111,399</b>    | <b>148,708</b>    | †                 | †                 |
| Interest and Dividends                               | 85,151            | 111,399           | 148,708           | †                 | †                 |
| Realized Gains/Losses on Sales of Securities         | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | 2,000             | -29,280           | 2,500             | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | †                 | 579,490           | 155,203           | 210,702           | 759,693           |
| <b>Excess of Revenue over Expenses</b>               | <b>1,363,619</b>  | <b>2,712,531</b>  | <b>2,009,507</b>  | <b>-189,880</b>   | <b>-870,234</b>   |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>1,363,619</b>  | <b>2,712,531</b>  | <b>2,009,507</b>  | <b>-189,880</b>   | <b>-870,234</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>1,388,616</b>  | <b>2,712,531</b>  | <b>2,009,507</b>  | <b>-189,880</b>   | <b>-578,602</b>   |
| Net Assets Released for Restrictions - Capital       | 24,997            | †                 | †                 | †                 | 291,632           |
| Unrealized Gains/Losses on Investments               | †                 | †                 | †                 | †                 | †                 |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | †                 | †                 | †                 | †                 |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Northern Maine Medical Center -- Fort Kent, Me.                     | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 2.023   | 2.093   | 1.882   | 1.462   | 1.737   |
| Current Ratio without Board Designated and Undesignated Investments | 2.023   | 2.093   | 1.882   | 1.462   | 1.648   |
| Days in Accounts Receivable   | 33.553  | 39.704  | 29.574  | 30.402  | 35.104  |
| Acid Test   | .699    | .666    | .986    | .687    | .638    |
| Days Cash on Hand, Current  | 32.034  | 33.392  | 49.616  | 37.288  | 33.284  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 32.034  | 33.392  | 49.616  | 37.288  | 37.942  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 38.383  | 43.728  | 38.884  | 43.486  | 40.623  |
| Average Payment Period, Current Liabilities                         | 45.830  | 50.148  | 50.313  | 54.292  | 52.185  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .571    | .587    | .590    | .555    | .542    |
| Fixed Asset Financing   | .466    | .437    | .411    | .455    | .475    |
| Cash Flow Divided by Total Debt                                     | .297    | .386    | .285    | .105    | .071    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .288    | .328    | .260    | .090    | .019    |
| Debt Service Coverage Total   | 3.260   | 4.241   | 3.816   | 1.203   | 1.435   |
| Debt Service Coverage Total with Operating Income Only              | 3.175   | 3.654   | 3.526   | 1.074   | .746    |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .033    | .060    | .042    | -.004   | -.020   |
| Operating Margin  | .031    | .046    | .036    | -.009   | -.038   |
| Non Operating Revenue Margin  | .064    | .244    | .152    | -1.110  | -.873   |
| Return On Assets  | .058    | .098    | .065    | -.006   | -.027   |
| Return On Equity  | .101    | .167    | .110    | -.011   | -.050   |
| Markup  | 1.594   | 1.581   | 1.557   | 1.496   | 1.507   |
| Deductible  | .344    | .343    | .345    | .344    | .343    |
| Markup Adjustment for Deductible                                    | 1.055   | 1.048   | 1.030   | .989    | .997    |
| Reported Income Index   | .982    | 1.000   | 1.000   | 1.000   | 1.504   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.738   | 1.637   | 1.544   | 1.412   | 1.342   |
| Fixed Asset Turnover  | 3.560   | 3.350   | 2.961   | 2.642   | 2.314   |
| Average Age Plant Depreciation Only                                 | 7.922   | 8.516   | 10.067  | 10.291  | 9.889   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .110    | .071    | .074    | .009    | -.044   |
| Total Operating Revenue Growth                                      | .066    | .087    | .062    | -.035   | -.071   |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | †       | †       |
| Realized Gains Divided by Net Income                                | †       | †       | †       | †       | †       |
| Long Term Debt to Equity  | .397    | .359    | .361    | .437    | .498    |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Parkview Adventist Medical Center -- Brunswick, Me. | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                       | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                         | <b>9,316,705</b>  | <b>10,197,855</b> | <b>6,419,211</b>  | <b>4,946,664</b>  | <b>6,706,401</b>  |
| Cash and Investment                                 | 75,471            | 116,473           | 220,107           | 77,363            | 1,438,500         |
| Current Assets Whose Use is Limited                 | 134,738           | 129,603           | 128,051           | 39,602            | 128,269           |
| Net Patient Accounts Receivable                     | 5,083,289         | 4,025,825         | 4,088,710         | 3,323,525         | 3,568,187         |
| Due from Affiliates                                 | 35,652            | 670,542           | 944,060           | 170,255           | 499,279           |
| Third Party Settlements Receivable                  | 2,915,385         | 4,118,158         | 177,426           | 570,000           | 170,000           |
| Other Accounts Receivable                           | 239,000           | 20,832            | 28,742            | †                 | †                 |
| Inventory   | 766,804           | 1,003,045         | 758,471           | 690,211           | 863,585           |
| Other Current Assets                                | 66,366            | 113,377           | 73,644            | 75,708            | 38,581            |
| <b>Total Non-Current Assets</b>                     | <b>10,363,285</b> | <b>10,372,794</b> | <b>12,134,462</b> | <b>7,503,009</b>  | <b>7,523,673</b>  |
| Trustee Held Investments                            | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments       | †                 | †                 | †                 | †                 | †                 |
| Due From Affiliates                                 | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                           | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                            | 539,400           | 715,999           | 3,163,748         | 100,821           | 553,127           |
| Gross Property, Plant and Equipment (PP&E)          | 20,189,945        | 21,705,347        | 22,798,272        | 22,870,755        | 24,113,114        |
| Accumulated Depreciation                            | 10,366,060        | 12,048,552        | 13,827,558        | 15,468,567        | 17,142,568        |
| Net Property, Plant and Equipment (PP&E)            | 9,823,885         | 9,656,795         | 8,970,714         | 7,402,188         | 6,970,546         |
| <b>Total Unrestricted Assets</b>                    | <b>19,679,990</b> | <b>20,570,649</b> | <b>18,553,673</b> | <b>12,449,673</b> | <b>14,230,074</b> |
| <b>Total Current Liabilities</b>                    | <b>9,031,934</b>  | <b>9,298,601</b>  | <b>15,465,538</b> | <b>12,438,387</b> | <b>16,814,675</b> |
| Current Long Term Debt (LTD)                        | 481,048           | 355,619           | 1,117,550         | 5,800,031         | 6,251,158         |
| Accounts Payable and Accrued Expenses               | 5,518,924         | 5,990,323         | 8,297,314         | 4,852,065         | 7,253,428         |
| Estimated Third Party Settlements                   | †                 | †                 | 2,681,793         | 1,111,200         | 2,564,669         |
| Due to Affiliates                                   | †                 | 643,474           | 890,294           | 98,154            | 358,474           |
| Other Current Liabilities                           | 3,031,962         | 2,309,185         | 2,478,587         | 576,937           | 386,946           |
| <b>Total Non-current Liabilities</b>                | <b>3,073,228</b>  | <b>2,878,033</b>  | <b>2,173,518</b>  | <b>2,827,300</b>  | <b>2,177,640</b>  |
| Long Term Debt                                      | 3,073,228         | 2,878,033         | 2,173,518         | 2,827,300         | 2,177,640         |
| Estimated Third Party Settlements                   | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                   | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                                 | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits    | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                       | †                 | †                 | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                    | <b>7,574,828</b>  | <b>8,394,015</b>  | <b>883,370</b>    | <b>-2,816,014</b> | <b>-4,762,243</b> |
| <b>Total Liabilities &amp; Equity</b>               | <b>19,679,990</b> | <b>20,570,649</b> | <b>18,522,426</b> | <b>12,449,673</b> | <b>14,230,072</b> |
| <b>Total Restricted Assets</b>                      | <b>111,660</b>    | <b>31,247</b>     | <b>31,247</b>     | <b>90,469</b>     | <b>45,430</b>     |
| Cash and Investments                                | †                 | †                 | †                 | †                 | †                 |
| Receivables   | †                 | †                 | †                 | †                 | †                 |
| Other Assets  | 111,660           | 31,247            | 31,247            | 90,469            | 45,430            |
| <b>Total Restricted Liabilities and Equity</b>      | <b>111,660</b>    | <b>31,247</b>     | <b>31,247</b>     | <b>90,469</b>     | <b>45,430</b>     |
| <b>Total Restricted Fund Balance</b>                | <b>111,660</b>    | <b>31,247</b>     | <b>31,247</b>     | <b>90,469</b>     | <b>45,430</b>     |
| Total Liabilities                                   | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                   | 111,660           | 31,247            | 31,247            | 90,469            | 45,430            |
| Permanently Restricted Net Assets                   | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Parkview Adventist Medical Center -- Brunswick, Me.  | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>74,212,532</b> | <b>81,278,218</b> | <b>80,064,192</b> | <b>76,824,965</b> | <b>82,144,443</b> |
| Gross Inpatient Service Revenue                      | 28,478,793        | 29,900,704        | 29,402,218        | 24,924,392        | 26,227,833        |
| Gross Outpatient Service Revenue                     | 45,733,739        | 51,377,514        | 50,661,974        | 51,900,573        | 55,916,610        |
| Free Care (Charity Care)                             | 753,789           | 929,690           | 633,777           | 737,448           | 593,913           |
| Bad Debt (Provision for Bad Debt)                    | 1,438,465         | 2,404,086         | 2,883,963         | 3,319,849         | 3,181,042         |
| Contractuals   | 36,874,157        | 40,815,251        | 42,447,155        | 42,058,742        | 46,414,517        |
| Changes in Prior Year Estimated/Final Settlements    | †                 | -1,237,000        | 660,000           | -1,107,000        | -3,272,000        |
| Net Patient Service Revenue                          | 35,146,121        | 38,366,191        | 33,439,297        | 31,815,926        | 35,226,971        |
| Other Operating Revenue                              | 284,723           | 330,346           | 272,569           | 301,815           | 372,818           |
| <b>Total Operating Revenue</b>                       | <b>35,430,844</b> | <b>38,696,537</b> | <b>33,711,866</b> | <b>32,117,741</b> | <b>35,599,789</b> |
| <b>Total Operating Expenses</b>                      | <b>35,052,474</b> | <b>38,227,893</b> | <b>41,365,787</b> | <b>36,475,338</b> | <b>37,952,299</b> |
| Depreciation and Amortization                        | 1,487,913         | 1,617,410         | 1,731,827         | 1,785,859         | 1,676,774         |
| Interest   | 416,839           | 392,474           | 444,749           | 435,659           | 340,283           |
| Other Operating Expenses                             | 33,147,722        | 36,218,009        | 39,189,211        | 34,253,820        | 35,935,242        |
| <b>Net Operating Income</b>                          | <b>378,370</b>    | <b>468,644</b>    | <b>-7,653,921</b> | <b>-4,357,597</b> | <b>-2,352,510</b> |
| <b>Total Non-operating Revenue</b>                   | <b>226,064</b>    | <b>275,543</b>    | <b>143,275</b>    | <b>658,206</b>    | <b>406,280</b>    |
| <b>Total Investment Income</b>                       | †                 | †                 | †                 | †                 | †                 |
| Interest and Dividends                               | †                 | †                 | †                 | †                 | †                 |
| Realized Gains/Losses on Sales of Securities         | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 226,064           | 275,543           | 143,275           | 658,206           | 406,280           |
| <b>Excess of Revenue over Expenses</b>               | <b>604,434</b>    | <b>744,187</b>    | <b>-7,510,646</b> | <b>-3,699,391</b> | <b>-1,946,230</b> |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>604,434</b>    | <b>744,187</b>    | <b>-7,510,646</b> | <b>-3,699,391</b> | <b>-1,946,230</b> |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>604,434</b>    | <b>819,187</b>    | <b>-7,510,646</b> | <b>-3,699,391</b> | <b>-1,991,268</b> |
| Net Assets Released for Restrictions - Capital       | †                 | 75,000            | †                 | †                 | -105,518          |
| Unrealized Gains/Losses on Investments               | †                 | †                 | †                 | †                 | †                 |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | †                 | †                 | †                 | †                 |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | 60,480            |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Parkview Adventist Medical Center -- Brunswick, Me.                 | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 1.032   | 1.097   | .415    | .398    | .399    |
| Current Ratio without Board Designated and Undesignated Investments | 1.032   | 1.097   | .415    | .398    | .399    |
| Days in Accounts Receivable   | 52.791  | 38.300  | 44.630  | 38.128  | 36.971  |
| Acid Test   | .023    | .026    | .023    | .009    | .093    |
| Days Cash on Hand, Current  | 2.286   | 2.453   | 3.206   | 1.231   | 15.765  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 2.286   | 2.453   | 3.206   | 1.231   | 15.765  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 60.016  | 59.722  | 76.412  | 51.053  | 72.983  |
| Average Payment Period, Current Liabilities                         | 98.218  | 92.705  | 142.426 | 130.876 | 169.187 |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .385    | .408    | .048    | -0.226  | -0.335  |
| Fixed Asset Financing   | .313    | .298    | .242    | .382    | .312    |
| Cash Flow Divided by Total Debt                                     | .173    | .194    | -0.328  | -0.125  | -0.014  |
| Cash Flow Divided by Total Debt with Operating Income Only          | .154    | .171    | -0.336  | -0.168  | -0.036  |
| Debt Service Coverage Total   | 2.636   | 3.153   | -6.665  | -0.951  | .012    |
| Debt Service Coverage Total with Operating Income Only              | 2.399   | 2.837   | -6.844  | -1.375  | -0.055  |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .017    | .019    | -0.222  | -0.113  | -0.054  |
| Operating Margin  | .011    | .012    | -0.227  | -0.136  | -0.066  |
| Non Operating Revenue Margin  | .374    | .370    | -0.019  | -0.178  | -0.209  |
| Return On Assets  | .031    | .036    | -0.405  | -0.297  | -0.137  |
| Return On Equity  | .080    | .089    | -8.502  | 1.314   | .409    |
| Markup  | 2.125   | 2.135   | 1.942   | 2.114   | 2.174   |
| Deductible  | .497    | .502    | .530    | .547    | .565    |
| Markup Adjustment for Deductible                                    | 1.073   | 1.067   | .916    | .961    | .951    |
| Reported Income Index   | 1.000   | .908    | 1.000   | 1.000   | 1.000   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.812   | 1.895   | 1.825   | 2.633   | 2.530   |
| Fixed Asset Turnover  | 3.607   | 4.007   | 3.758   | 4.339   | 5.107   |
| Average Age Plant Depreciation Only                                 | 6.967   | 7.449   | 7.984   | 8.662   | 10.224  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .118    | .091    | .082    | -0.118  | .040    |
| Total Operating Revenue Growth                                      | .180    | .092    | -0.129  | -0.047  | .108    |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | †       | †       |
| Realized Gains Divided by Net Income                                | †       | †       | †       | †       | †       |
| Long Term Debt to Equity  | .406    | .343    | 2.460   | -1.004  | -0.457  |

† Data not available or not applicable



# Maine Health Data Organization Hospital Financial Report Part III

| Penobscot Bay Medical Center -- Rockland, Me.    | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>33,981,739</b> | <b>35,136,663</b> | <b>29,440,108</b> | <b>36,514,144</b> | <b>34,622,174</b> |
| Cash and Investment                              | 19,361,314        | 20,443,299        | 8,193,940         | 14,125,768        | 9,644,949         |
| Current Assets Whose Use is Limited              | 1,037,536         | 1,050,342         | 1,151,173         | 1,346,089         | 1,458,469         |
| Net Patient Accounts Receivable                  | 8,765,066         | 9,028,945         | 10,376,004        | 13,230,053        | 13,871,645        |
| Due from Affiliates                              | 1,214,700         | 514,784           | 162,648           | 228,925           | 106,696           |
| Third Party Settlements Receivable               | 742,736           | 845,583           | 5,614,802         | 4,062,328         | 7,112,981         |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | †                 |
| Inventory  | 1,128,842         | 1,332,707         | 1,296,621         | 1,406,195         | 1,429,575         |
| Other Current Assets                             | 1,731,545         | 1,921,003         | 2,644,920         | 2,114,786         | 997,859           |
| <b>Total Non-Current Assets</b>                  | <b>35,918,506</b> | <b>38,620,384</b> | <b>45,414,762</b> | <b>46,003,426</b> | <b>54,334,959</b> |
| Trustee Held Investments                         | †                 | †                 | 525,316           | 610,782           | 951,233           |
| Board Designated and Undesignated Investments    | †                 | †                 | †                 | †                 | †                 |
| Due From Affiliates                              | 1,248,177         | 1,565,891         | 1,335,916         | 1,293,673         | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 1,951,562         | 3,488,173         | 4,151,332         | 4,540,453         | 9,777,427         |
| Gross Property, Plant and Equipment (PP&E)       | 81,895,566        | 86,308,334        | 94,973,012        | 100,002,231       | 108,211,190       |
| Accumulated Depreciation                         | 49,176,799        | 52,742,014        | 55,570,814        | 60,443,713        | 64,604,891        |
| Net Property, Plant and Equipment (PP&E)         | 32,718,767        | 33,566,320        | 39,402,198        | 39,558,518        | 43,606,299        |
| <b>Total Unrestricted Assets</b>                 | <b>69,900,245</b> | <b>73,757,047</b> | <b>74,854,870</b> | <b>82,517,570</b> | <b>88,957,133</b> |
| <b>Total Current Liabilities</b>                 | <b>8,019,336</b>  | <b>9,843,523</b>  | <b>10,819,582</b> | <b>11,763,166</b> | <b>12,997,132</b> |
| Current Long Term Debt (LTD)                     | 1,030,000         | 1,060,000         | 1,165,000         | 1,340,000         | 1,409,137         |
| Accounts Payable and Accrued Expenses            | 6,989,336         | 8,783,523         | 9,654,582         | 10,423,166        | 11,587,995        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | †                 | †                 | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>18,907,848</b> | <b>17,839,316</b> | <b>18,678,790</b> | <b>23,190,205</b> | <b>27,886,752</b> |
| Long Term Debt                                   | 18,907,848        | 17,839,316        | 18,678,790        | 23,190,205        | 27,886,752        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | †                 | †                 | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                 | <b>42,973,061</b> | <b>46,074,208</b> | <b>45,356,498</b> | <b>47,564,199</b> | <b>48,073,249</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>69,900,245</b> | <b>73,757,047</b> | <b>74,854,870</b> | <b>82,517,570</b> | <b>88,957,133</b> |
| <b>Total Restricted Assets</b>                   | <b>7,239,135</b>  | <b>7,690,032</b>  | <b>8,225,226</b>  | <b>7,950,590</b>  | <b>5,269,113</b>  |
| Cash and Investments                             | 7,239,135         | 7,690,032         | 8,225,226         | 7,950,590         | 5,269,113         |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>7,239,135</b>  | <b>7,690,032</b>  | <b>8,225,226</b>  | <b>7,950,590</b>  | <b>5,269,113</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>7,239,135</b>  | <b>7,690,032</b>  | <b>8,225,226</b>  | <b>7,950,590</b>  | <b>5,269,113</b>  |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 1,585,715         | 1,938,215         | 2,304,586         | 2,312,832         | 793,258           |
| Permanently Restricted Net Assets                | 5,653,420         | 5,751,817         | 5,920,640         | 5,637,758         | 4,475,855         |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Penobscot Bay Medical Center -- Rockland, Me.        | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>135,943,020</b> | <b>145,324,002</b> | <b>168,193,492</b> | <b>190,581,047</b> | <b>206,326,092</b> |
| Gross Inpatient Service Revenue                      | 65,623,590         | 68,460,691         | 74,867,417         | 83,641,697         | 86,195,434         |
| Gross Outpatient Service Revenue                     | 70,319,430         | 76,863,311         | 93,326,075         | 106,939,350        | 120,130,658        |
| Free Care (Charity Care)                             | 287,048            | 970,168            | 1,163,075          | 1,618,905          | 2,168,624          |
| Bad Debt (Provision for Bad Debt)                    | 2,939,251          | 3,726,461          | 4,373,276          | 6,316,091          | 2,727,002          |
| Contractuals   | 60,813,567         | 61,702,620         | 75,166,820         | 86,256,682         | 94,463,302         |
| Changes in Prior Year Estimated/Final Settlements    | -2,800,000         | †                  | -800,000           | †                  | -2,200,000         |
| Net Patient Service Revenue                          | 74,703,154         | 78,924,753         | 88,290,321         | 96,389,369         | 109,167,164        |
| Other Operating Revenue                              | 5,272,469          | 6,334,482          | 6,683,758          | 6,144,847          | 5,415,950          |
| <b>Total Operating Revenue</b>                       | <b>79,975,623</b>  | <b>85,259,235</b>  | <b>94,974,079</b>  | <b>102,534,216</b> | <b>114,583,114</b> |
| <b>Total Operating Expenses</b>                      | <b>75,631,144</b>  | <b>84,806,658</b>  | <b>95,170,938</b>  | <b>102,186,122</b> | <b>114,643,598</b> |
| Depreciation and Amortization                        | 4,467,391          | 4,465,311          | 4,288,451          | 4,933,650          | 5,062,442          |
| Interest   | 981,704            | 964,808            | 984,677            | 997,882            | 1,173,226          |
| Other Operating Expenses                             | 70,182,049         | 79,376,539         | 89,897,810         | 96,254,590         | 108,407,930        |
| <b>Net Operating Income</b>                          | <b>4,344,479</b>   | <b>452,577</b>     | <b>-196,859</b>    | <b>348,094</b>     | <b>-60,484</b>     |
| <b>Total Non-operating Revenue</b>                   | <b>1,159,883</b>   | <b>2,391,097</b>   | <b>1,745,132</b>   | <b>1,762,713</b>   | <b>1,130,122</b>   |
| <b>Total Investment Income</b>                       | <b>522,753</b>     | <b>959,282</b>     | <b>846,867</b>     | <b>845,270</b>     | <b>-243,100</b>    |
| Interest and Dividends                               | 398,552            | 817,928            | 648,046            | 598,742            | 794,039            |
| Realized Gains/Losses on Sales of Securities         | 124,201            | 141,354            | 198,821            | 246,528            | -54,430            |
| Permanently Impaired Security Writedowns             | †                  | †                  | †                  | †                  | -982,709           |
| Gains/Losses on Joint Ventures/Equity Investments    | -4,883             | -243,247           | 79,793             | -6,790             | 1,713              |
| Permanently Impaired Writedowns of Other Assets      | †                  | †                  | †                  | †                  | †                  |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 642,013            | 1,675,062          | 818,472            | 924,233            | 1,371,509          |
| <b>Excess of Revenue over Expenses</b>               | <b>5,504,362</b>   | <b>2,843,674</b>   | <b>1,548,273</b>   | <b>2,110,807</b>   | <b>1,069,638</b>   |
| Extraordinary Gains/Losses                           | -722,936           | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                         | <b>4,781,426</b>   | <b>2,843,674</b>   | <b>1,548,273</b>   | <b>2,110,807</b>   | <b>1,069,638</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>5,720,541</b>   | <b>3,101,147</b>   | <b>-717,710</b>    | <b>2,207,701</b>   | <b>509,050</b>     |
| Net Assets Released for Restrictions - Capital       | 686,762            | 101,427            | 116,089            | 220,652            | 123,796            |
| Unrealized Gains/Losses on Investments               | -164,058           | 195,847            | 316,789            | -123,758           | -283,993           |
| Minimum Pension Liability Adjustment                 | †                  | †                  | †                  | †                  | †                  |
| Transfers From/To Affiliates                         | 416,411            | -39,801            | -2,698,861         | †                  | -684,384           |
| Mergers  | †                  | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                  | †                  | †                  | †                  | †                  |
| Other Changes  | †                  | †                  | †                  | †                  | 283,993            |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Penobscot Bay Medical Center -- Rockland, Me.                       | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 4.237   | 3.570   | 2.721   | 3.104   | 2.664   |
| Current Ratio without Board Designated and Undesignated Investments | 4.237   | 3.570   | 2.721   | 3.104   | 2.664   |
| Days in Accounts Receivable   | 42.826  | 41.756  | 42.895  | 50.099  | 46.380  |
| Acid Test   | 2.544   | 2.184   | .864    | 1.315   | .854    |
| Days Cash on Hand, Current  | 104.626 | 97.648  | 37.532  | 58.068  | 36.984  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 104.626 | 97.648  | 37.532  | 58.068  | 36.984  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 35.848  | 39.905  | 38.774  | 39.119  | 38.598  |
| Average Payment Period, Current Liabilities                         | 41.131  | 44.720  | 43.453  | 44.149  | 43.292  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .615    | .625    | .606    | .576    | .540    |
| Fixed Asset Financing   | .578    | .531    | .474    | .586    | .640    |
| Cash Flow Divided by Total Debt                                     | .370    | .264    | .198    | .202    | .150    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .327    | .178    | .139    | .151    | .122    |
| Debt Service Coverage Total   | 5.331   | 4.148   | 3.336   | 3.718   | 2.907   |
| Debt Service Coverage Total with Operating Income Only              | 4.767   | 2.949   | 2.483   | 2.903   | 2.457   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .068    | .032    | .016    | .020    | .009    |
| Operating Margin  | .054    | .005    | -.002   | .003    | -.001   |
| Non Operating Revenue Margin  | .211    | .841    | 1.127   | .835    | 1.057   |
| Return On Assets  | .079    | .039    | .021    | .026    | .012    |
| Return On Equity  | .128    | .062    | .034    | .044    | .022    |
| Markup  | 1.867   | 1.788   | 1.838   | 1.925   | 1.847   |
| Deductible  | .447    | .425    | .447    | .453    | .458    |
| Markup Adjustment for Deductible                                    | 1.063   | 1.061   | 1.048   | 1.081   | 1.023   |
| Reported Income Index   | .962    | .917    | -2.157  | .956    | 2.101   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.161   | 1.188   | 1.292   | 1.264   | 1.301   |
| Fixed Asset Turnover  | 2.444   | 2.540   | 2.410   | 2.592   | 2.628   |
| Average Age Plant Depreciation Only                                 | 11.008  | 11.811  | 12.958  | 12.251  | 12.762  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .044    | .121    | .122    | .074    | .122    |
| Total Operating Revenue Growth                                      | .091    | .066    | .114    | .080    | .118    |
| Realized Gains Divided by Non-Operating Revenue                     | .107    | .059    | .114    | .140    | -.048   |
| Realized Gains Divided by Net Income                                | .023    | .050    | .128    | .117    | -.051   |
| Long Term Debt to Equity  | .440    | .387    | .412    | .488    | .580    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Penobscot Valley Hospital -- Lincoln, Me.        | FY 2005          | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$               | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>4,620,193</b> | <b>7,304,155</b>  | <b>4,595,082</b>  | <b>6,922,840</b>  | <b>5,435,014</b>  |
| Cash and Investment                              | 352,138          | 76,868            | 78,761            | 79,872            | 1,825,926         |
| Current Assets Whose Use is Limited              | 66,791           | 68,692            | 67,483            | 67,712            | 68,186            |
| Net Patient Accounts Receivable                  | 1,788,048        | 1,752,220         | 2,093,997         | 2,059,659         | 2,149,409         |
| Due from Affiliates                              | †                | †                 | †                 | †                 | †                 |
| Third Party Settlements Receivable               | 1,998,492        | 4,929,506         | 1,689,232         | 4,083,663         | 647,946           |
| Other Accounts Receivable                        | †                | †                 | †                 | †                 | †                 |
| Inventory  | †                | 342,241           | 384,301           | 393,715           | 407,602           |
| Other Current Assets                             | 414,724          | 134,628           | 281,308           | 238,219           | 335,945           |
| <b>Total Non-Current Assets</b>                  | <b>4,406,986</b> | <b>8,019,174</b>  | <b>10,883,426</b> | <b>8,104,487</b>  | <b>9,445,053</b>  |
| Trustee Held Investments                         | †                | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 1,070,636        | 1,017,945         | 1,514,500         | 1,180,938         | 921,966           |
| Due From Affiliates                              | †                | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | -9,065           | -15,007           | -6,602            | -13,558           | -25,786           |
| Other Non-current Assets                         | 20,954           | 19,684            | 2,702,939         | 277,144           | 813,604           |
| Gross Property, Plant and Equipment (PP&E)       | 11,191,838       | 15,052,855        | 15,397,930        | 15,635,122        | 16,742,906        |
| Accumulated Depreciation                         | 7,867,377        | 8,056,303         | 8,725,341         | 8,975,159         | 9,007,637         |
| Net Property, Plant and Equipment (PP&E)         | 3,324,461        | 6,996,552         | 6,672,589         | 6,659,963         | 7,735,269         |
| <b>Total Unrestricted Assets</b>                 | <b>9,027,179</b> | <b>15,323,329</b> | <b>15,478,508</b> | <b>15,027,327</b> | <b>14,880,067</b> |
| <b>Total Current Liabilities</b>                 | <b>4,442,500</b> | <b>6,655,390</b>  | <b>5,614,896</b>  | <b>5,760,547</b>  | <b>4,706,850</b>  |
| Current Long Term Debt (LTD)                     | 501,167          | 344,168           | 362,688           | 258,566           | 308,237           |
| Accounts Payable and Accrued Expenses            | 2,091,081        | 3,492,917         | 2,630,320         | 2,809,381         | 2,760,979         |
| Estimated Third Party Settlements                | 1,475,252        | 1,639,645         | 1,795,222         | 2,454,012         | 1,637,634         |
| Due to Affiliates                                | †                | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | 375,000          | 1,178,660         | 826,666           | 238,588           | †                 |
| <b>Total Non-current Liabilities</b>             | <b>1,952,803</b> | <b>5,470,482</b>  | <b>5,853,402</b>  | <b>5,596,999</b>  | <b>6,356,399</b>  |
| Long Term Debt                                   | 1,593,803        | 5,470,482         | 5,853,402         | 5,596,999         | 6,356,399         |
| Estimated Third Party Settlements                | †                | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | 359,000          | †                 | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                 | <b>2,631,876</b> | <b>3,197,457</b>  | <b>4,010,210</b>  | <b>3,669,781</b>  | <b>3,816,818</b>  |
| <b>Total Liabilities &amp; Equity</b>            | <b>9,027,179</b> | <b>15,323,329</b> | <b>15,478,508</b> | <b>15,027,327</b> | <b>14,880,067</b> |
| <b>Total Restricted Assets</b>                   | <b>398,221</b>   | <b>416,620</b>    | <b>168,655</b>    | <b>161,578</b>    | <b>178,466</b>    |
| Cash and Investments                             | 398,221          | 416,620           | 168,655           | 161,578           | 178,466           |
| Receivables                                      | †                | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>398,221</b>   | <b>416,620</b>    | <b>168,655</b>    | <b>161,578</b>    | <b>178,466</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>398,221</b>   | <b>416,620</b>    | <b>168,655</b>    | <b>161,578</b>    | <b>178,466</b>    |
| Total Liabilities                                | †                | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 321,672          | 340,071           | 92,106            | 85,029            | 101,917           |
| Permanently Restricted Net Assets                | 76,549           | 76,549            | 76,549            | 76,549            | 76,549            |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Penobscot Valley Hospital -- Lincoln, Me.            | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>24,719,568</b> | <b>26,187,508</b> | <b>28,342,249</b> | <b>28,455,630</b> | <b>32,688,681</b> |
| Gross Inpatient Service Revenue                      | 6,428,286         | 6,318,292         | 8,447,113         | 8,005,053         | 8,973,769         |
| Gross Outpatient Service Revenue                     | 18,291,282        | 19,869,216        | 19,895,136        | 20,450,577        | 23,714,912        |
| Free Care (Charity Care)                             | 414,328           | 600,042           | 865,339           | 963,271           | 1,089,569         |
| Bad Debt (Provision for Bad Debt)                    | 728,015           | 658,100           | 884,230           | 810,014           | 1,218,671         |
| Contractuals   | 7,833,077         | 7,102,358         | 5,528,920         | 5,153,849         | 8,381,227         |
| Changes in Prior Year Estimated/Final Settlements    | †                 | -603,000          | 354,000           | 292,000           | -141,000          |
| Net Patient Service Revenue                          | 15,744,148        | 18,430,008        | 20,709,760        | 21,236,496        | 22,140,214        |
| Other Operating Revenue                              | 582,316           | 698,446           | 436,134           | 337,431           | 298,795           |
| <b>Total Operating Revenue</b>                       | <b>16,326,464</b> | <b>19,128,454</b> | <b>21,145,894</b> | <b>21,573,927</b> | <b>22,439,009</b> |
| <b>Total Operating Expenses</b>                      | <b>16,050,570</b> | <b>18,724,555</b> | <b>20,669,745</b> | <b>21,758,238</b> | <b>22,380,773</b> |
| Depreciation and Amortization                        | 460,193           | 478,759           | 697,786           | 767,089           | 803,342           |
| Interest   | 118,602           | 165,234           | 374,219           | 303,157           | 286,008           |
| Other Operating Expenses                             | 15,471,775        | 18,080,562        | 19,597,740        | 20,687,992        | 21,291,423        |
| <b>Net Operating Income</b>                          | <b>275,894</b>    | <b>403,899</b>    | <b>476,149</b>    | <b>-184,311</b>   | <b>58,236</b>     |
| <b>Total Non-operating Revenue</b>                   | <b>76,699</b>     | <b>55,800</b>     | <b>55,037</b>     | <b>-26,794</b>    | <b>-26,460</b>    |
| <b>Total Investment Income</b>                       | <b>76,046</b>     | <b>62,425</b>     | <b>48,979</b>     | <b>-9,145</b>     | <b>-10,949</b>    |
| Interest and Dividends                               | 48,055            | 30,940            | 3,889             | 9,691             | 15,160            |
| Realized Gains/Losses on Sales of Securities         | 27,991            | 31,485            | 45,090            | -18,836           | -26,109           |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | -1,014            | -13,047           | -1,105            | -17,649           | -16,511           |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 1,667             | 6,422             | 7,163             | †                 | 1,000             |
| <b>Excess of Revenue over Expenses</b>               | <b>352,593</b>    | <b>459,699</b>    | <b>531,186</b>    | <b>-211,105</b>   | <b>31,776</b>     |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>352,593</b>    | <b>459,699</b>    | <b>531,186</b>    | <b>-211,105</b>   | <b>31,776</b>     |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>458,664</b>    | <b>565,581</b>    | <b>629,554</b>    | <b>-340,429</b>   | <b>147,037</b>    |
| Net Assets Released for Restrictions - Capital       | 179,939           | 31,325            | 92,629            | 34,628            | 19,890            |
| Unrealized Gains/Losses on Investments               | -5,234            | 34,044            | 44,637            | -164,939          | 90,600            |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | -68,634           | 40,513            | -38,898           | 987               | 4,771             |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Penobscot Valley Hospital -- Lincoln, Me.                           | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 1.281   | 1.250   | 1.088   | 1.407   | 1.351   |
| Current Ratio without Board Designated and Undesignated Investments | 1.040   | 1.097   | .818    | 1.202   | 1.155   |
| Days in Accounts Receivable   | 41.453  | 34.702  | 36.906  | 35.400  | 35.435  |
| Acid Test   | .094    | .022    | .026    | .026    | .402    |
| Days Cash on Hand, Current  | 9.808   | 2.912   | 2.673   | 2.566   | 32.040  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 34.874  | 23.275  | 30.351  | 23.101  | 47.636  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 48.956  | 69.874  | 48.071  | 48.850  | 46.704  |
| Average Payment Period, Current Liabilities                         | 104.007 | 133.138 | 102.616 | 100.166 | 79.620  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .292    | .209    | .259    | .244    | .257    |
| Fixed Asset Financing   | .479    | .782    | .877    | .840    | .822    |
| Cash Flow Divided by Total Debt                                     | .127    | .077    | .107    | .049    | .075    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .115    | .073    | .102    | .051    | .078    |
| Debt Service Coverage Total   | 2.672   | 1.656   | 2.232   | 1.290   | 2.059   |
| Debt Service Coverage Total with Operating Income Only              | 2.452   | 1.572   | 2.155   | 1.331   | 2.107   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .021    | .024    | .025    | -.010   | .001    |
| Operating Margin  | .017    | .021    | .023    | -.009   | .003    |
| Non Operating Revenue Margin  | .218    | .121    | .104    | .127    | -.833   |
| Return On Assets  | .039    | .030    | .034    | -.014   | .002    |
| Return On Equity  | .134    | .144    | .132    | -.058   | .008    |
| Markup  | 1.576   | 1.436   | 1.392   | 1.323   | 1.474   |
| Deductible  | .317    | .271    | .195    | .181    | .256    |
| Markup Adjustment for Deductible                                    | 1.088   | 1.057   | 1.125   | 1.086   | 1.099   |
| Reported Income Index   | 1.265   | .813    | .654    | .620    | .216    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.817   | 1.252   | 1.370   | 1.434   | 1.506   |
| Fixed Asset Turnover  | 4.911   | 2.734   | 3.169   | 3.239   | 2.901   |
| Average Age Plant Depreciation Only                                 | 17.096  | 16.827  | 12.504  | 11.700  | 11.213  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .073    | .167    | .104    | .053    | .029    |
| Total Operating Revenue Growth                                      | .017    | .172    | .105    | .020    | .040    |
| Realized Gains Divided by Non-Operating Revenue                     | .365    | .564    | .819    | .703    | .987    |
| Realized Gains Divided by Net Income                                | .079    | .068    | .085    | .089    | -.822   |
| Long Term Debt to Equity  | .606    | 1.711   | 1.460   | 1.525   | 1.665   |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Redington-Fairview General Hospital -- Skowhegan, Me. | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS   | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                           | <b>25,370,632</b> | <b>32,476,294</b> | <b>39,165,425</b> | <b>38,639,974</b> | <b>40,793,431</b> |
| Cash and Investment                                   | 15,763,630        | 17,956,980        | 27,145,853        | 22,498,768        | 25,584,037        |
| Current Assets Whose Use is Limited                   | †                 | †                 | †                 | †                 | †                 |
| Net Patient Accounts Receivable                       | 6,736,099         | 9,192,234         | 6,790,157         | 7,490,580         | 7,037,536         |
| Due from Affiliates                                   | †                 | †                 | †                 | †                 | †                 |
| Third Party Settlements Receivable                    | 1,727,019         | 4,008,673         | 3,763,273         | 6,954,598         | 6,287,494         |
| Other Accounts Receivable                             | 278,747           | 323,578           | 403,127           | 385,177           | 399,226           |
| Inventory   | 766,086           | 905,868           | 966,130           | 1,123,500         | 1,145,036         |
| Other Current Assets                                  | 99,051            | 88,961            | 96,885            | 187,351           | 340,102           |
| <b>Total Non-Current Assets</b>                       | <b>21,504,910</b> | <b>21,959,060</b> | <b>23,479,327</b> | <b>49,736,308</b> | <b>49,832,326</b> |
| Trustee Held Investments                              | †                 | †                 | †                 | 14,212,605        | 4,419,892         |
| Board Designated and Undesignated Investments         | 11,560,521        | 12,178,148        | 13,611,610        | 13,143,161        | 12,556,031        |
| Due From Affiliates                                   | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                             | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                              | 959,740           | 1,001,588         | 837,295           | 1,210,395         | 1,520,447         |
| Gross Property, Plant and Equipment (PP&E)            | 27,825,149        | 29,077,759        | 30,703,467        | 44,676,276        | 57,164,449        |
| Accumulated Depreciation                              | 18,840,500        | 20,298,435        | 21,673,045        | 23,506,129        | 25,828,493        |
| Net Property, Plant and Equipment (PP&E)              | 8,984,649         | 8,779,324         | 9,030,422         | 21,170,147        | 31,335,956        |
| <b>Total Unrestricted Assets</b>                      | <b>46,875,542</b> | <b>54,435,354</b> | <b>62,644,752</b> | <b>88,376,282</b> | <b>90,625,757</b> |
| <b>Total Current Liabilities</b>                      | <b>4,730,938</b>  | <b>4,061,320</b>  | <b>7,143,313</b>  | <b>9,185,320</b>  | <b>10,682,889</b> |
| Current Long Term Debt (LTD)                          | 295,000           | 175,000           | 185,000           | 610,000           | 635,000           |
| Accounts Payable and Accrued Expenses                 | 4,424,950         | 3,874,317         | 6,375,959         | 7,995,320         | 9,425,889         |
| Estimated Third Party Settlements                     | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                     | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                             | 10,988            | 12,003            | 582,354           | 580,000           | 622,000           |
| <b>Total Non-current Liabilities</b>                  | <b>4,187,260</b>  | <b>4,141,924</b>  | <b>6,989,980</b>  | <b>30,248,509</b> | <b>32,441,858</b> |
| Long Term Debt  | 4,187,260         | 4,141,924         | 3,956,924         | 25,715,378        | 25,080,377        |
| Estimated Third Party Settlements                     | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                     | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                                   | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits      | †                 | †                 | 3,033,056         | 4,533,131         | 7,361,481         |
| Other Non-Current Liabilities                         | †                 | †                 | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                      | <b>37,957,344</b> | <b>46,232,110</b> | <b>48,511,459</b> | <b>48,942,453</b> | <b>47,501,010</b> |
| <b>Total Liabilities &amp; Equity</b>                 | <b>46,875,542</b> | <b>54,435,354</b> | <b>62,644,752</b> | <b>88,376,282</b> | <b>90,625,757</b> |
| <b>Total Restricted Assets</b>                        | <b>618,683</b>    | <b>624,223</b>    | <b>639,730</b>    | <b>722,362</b>    | <b>772,513</b>    |
| Cash and Investments                                  | 618,683           | 624,223           | 639,730           | 722,362           | 772,513           |
| Receivables   | †                 | †                 | †                 | †                 | †                 |
| Other Assets  | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>        | <b>618,683</b>    | <b>624,223</b>    | <b>639,730</b>    | <b>722,362</b>    | <b>772,513</b>    |
| <b>Total Restricted Fund Balance</b>                  | <b>618,683</b>    | <b>624,223</b>    | <b>639,730</b>    | <b>722,362</b>    | <b>772,513</b>    |
| Total Liabilities                                     | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                     | 618,683           | 624,223           | 639,730           | 722,362           | 772,513           |
| Permanently Restricted Net Assets                     | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Redington-Fairview General Hospital -- Skowhegan, Me. | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS   | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>     | <b>91,328,992</b> | <b>94,367,464</b> | <b>86,664,815</b> | <b>88,048,194</b> | <b>86,798,235</b> |
| Gross Inpatient Service Revenue                       | 40,084,588        | 35,039,812        | 31,089,265        | 32,363,760        | 28,258,237        |
| Gross Outpatient Service Revenue                      | 51,244,404        | 59,327,652        | 55,575,550        | 55,684,434        | 58,539,998        |
| Free Care (Charity Care)                              | 584,323           | 1,288,195         | 1,446,806         | 1,068,676         | 1,152,549         |
| Bad Debt (Provision for Bad Debt)                     | 3,319,492         | 3,183,776         | 1,833,549         | 3,723,610         | 4,212,178         |
| Contractuals  | 47,890,877        | 43,586,108        | 33,833,201        | 28,989,843        | 22,736,224        |
| Changes in Prior Year Estimated/Final Settlements     | †                 | †                 | †                 | †                 | †                 |
| Net Patient Service Revenue                           | 39,534,300        | 46,309,385        | 49,551,259        | 54,266,065        | 58,697,284        |
| Other Operating Revenue                               | 479,211           | 484,025           | 527,127           | 436,142           | 901,822           |
| <b>Total Operating Revenue</b>                        | <b>40,013,511</b> | <b>46,793,410</b> | <b>50,078,386</b> | <b>54,702,207</b> | <b>59,599,106</b> |
| <b>Total Operating Expenses</b>                       | <b>39,444,256</b> | <b>40,247,055</b> | <b>46,520,776</b> | <b>51,796,346</b> | <b>56,484,502</b> |
| Depreciation and Amortization                         | 1,690,307         | 1,773,068         | 1,792,832         | 1,833,084         | 2,322,364         |
| Interest  | 262,386           | 265,166           | 254,281           | 247,188           | 234,811           |
| Other Operating Expenses                              | 37,491,563        | 38,208,821        | 44,473,663        | 49,716,074        | 53,927,327        |
| <b>Net Operating Income</b>                           | <b>569,255</b>    | <b>6,546,355</b>  | <b>3,557,610</b>  | <b>2,905,861</b>  | <b>3,114,604</b>  |
| <b>Total Non-operating Revenue</b>                    | <b>1,498,139</b>  | <b>1,850,576</b>  | <b>2,260,113</b>  | <b>2,052,471</b>  | <b>1,871,583</b>  |
| <b>Total Investment Income</b>                        | <b>1,489,860</b>  | <b>1,818,105</b>  | <b>2,233,588</b>  | <b>1,902,081</b>  | <b>1,759,916</b>  |
| Interest and Dividends                                | 1,489,860         | 1,818,105         | 2,233,588         | 1,902,081         | 1,759,916         |
| Realized Gains/Losses on Sales of Securities          | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Security Writedowns              | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments     | -86,068           | -48,005           | -41,438           | -79,776           | -51,478           |
| Permanently Impaired Writedowns of Other Assets       | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.)  | 94,347            | 80,476            | 67,963            | 230,166           | 163,145           |
| <b>Excess of Revenue over Expenses</b>                | <b>2,067,394</b>  | <b>8,396,931</b>  | <b>5,817,723</b>  | <b>4,958,332</b>  | <b>4,986,187</b>  |
| Extraordinary Gains/Losses                            | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                          | <b>2,067,394</b>  | <b>8,396,931</b>  | <b>5,817,723</b>  | <b>4,958,332</b>  | <b>4,986,187</b>  |
| <b>Total Change in Unrestricted Net Assets</b>        | <b>3,076,168</b>  | <b>8,274,766</b>  | <b>2,294,857</b>  | <b>513,626</b>    | <b>-1,441,443</b> |
| Net Assets Released for Restrictions - Capital        | 11,613            | 25,438            | 34,804            | †                 | †                 |
| Unrealized Gains/Losses on Investments                | 997,161           | -147,603          | 1,469,073         | -3,057,804        | -3,557,280        |
| Minimum Pension Liability Adjustment                  | †                 | †                 | -5,042,250        | -1,469,534        | -2,870,350        |
| Transfers From/To Affiliates                          | †                 | †                 | †                 | †                 | †                 |
| Mergers   | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                           | †                 | †                 | †                 | †                 | †                 |
| Other Changes   | †                 | †                 | 15,507            | 82,632            | †                 |

† Data not available or not applicable



# Maine Health Data Organization Hospital Financial Report Part III

| Redington-Fairview General Hospital -- Skowhegan, Me.               | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 7.806   | 10.995  | 7.388   | 5.638   | 4.994   |
| Current Ratio without Board Designated and Undesignated Investments | 5.363   | 7.996   | 5.483   | 4.207   | 3.819   |
| Days in Accounts Receivable   | 62.191  | 72.451  | 50.017  | 50.383  | 43.762  |
| Acid Test   | 3.332   | 4.421   | 3.800   | 2.449   | 2.395   |
| Days Cash on Hand, Current  | 152.401 | 170.357 | 221.522 | 164.362 | 172.411 |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 264.166 | 285.890 | 332.599 | 260.377 | 257.027 |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 42.780  | 36.755  | 52.031  | 58.409  | 63.521  |
| Average Payment Period, Current Liabilities                         | 45.738  | 38.529  | 58.293  | 67.102  | 71.992  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .810    | .849    | .774    | .554    | .524    |
| Fixed Asset Financing   | .466    | .472    | .438    | 1.215   | .800    |
| Cash Flow Divided by Total Debt                                     | .421    | 1.240   | .538    | .172    | .169    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .253    | 1.014   | .379    | .120    | .126    |
| Debt Service Coverage Total   | 7.148   | 18.629  | 18.321  | 16.286  | 8.929   |
| Debt Service Coverage Total with Operating Income Only              | 4.484   | 15.325  | 13.056  | 11.537  | 6.714   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .050    | .173    | .111    | .087    | .081    |
| Operating Margin  | .014    | .140    | .071    | .053    | .052    |
| Non Operating Revenue Margin  | .725    | .220    | .388    | .414    | .375    |
| Return On Assets  | .044    | .154    | .093    | .056    | .055    |
| Return On Equity  | .054    | .182    | .120    | .101    | .105    |
| Markup  | 2.328   | 2.357   | 1.874   | 1.708   | 1.553   |
| Deductible  | .524    | .462    | .390    | .329    | .262    |
| Markup Adjustment for Deductible                                    | 1.113   | 1.274   | 1.147   | 1.149   | 1.150   |
| Reported Income Index   | .672    | 1.015   | 2.552   | 11.504  | -3.459  |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | .886    | .894    | .835    | .642    | .678    |
| Fixed Asset Turnover  | 4.454   | 5.330   | 5.546   | 2.584   | 1.902   |
| Average Age Plant Depreciation Only                                 | 11.146  | 11.448  | 12.089  | 12.823  | 11.122  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .103    | .020    | .156    | .113    | .091    |
| Total Operating Revenue Growth                                      | .088    | .169    | .070    | .092    | .090    |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | †       | †       |
| Realized Gains Divided by Net Income                                | †       | †       | †       | †       | †       |
| Long Term Debt to Equity  | .110    | .090    | .082    | .525    | .528    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Rumford Community Hospital -- Rumford, Me.       | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>6,794,322</b>  | <b>6,920,573</b>  | <b>8,460,953</b>  | <b>6,861,883</b>  | <b>7,340,581</b>  |
| Cash and Investment                              | 812,014           | 407,891           | 1,628,543         | 623,705           | 174,130           |
| Current Assets Whose Use is Limited              | 48,206            | 48,297            | 48,324            | 48,372            | 48,421            |
| Net Patient Accounts Receivable                  | 2,404,850         | 2,754,221         | 3,315,993         | 4,203,263         | 5,115,311         |
| Due from Affiliates                              | 12,620            | 11,505            | 11,872            | 18,400            | 20,148            |
| Third Party Settlements Receivable               | 3,289,171         | 3,438,745         | 3,197,522         | 1,657,159         | 1,465,258         |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | †                 |
| Inventory  | 198,228           | 213,154           | 192,658           | 219,730           | 210,120           |
| Other Current Assets                             | 29,233            | 46,760            | 66,041            | 91,254            | 307,193           |
| <b>Total Non-Current Assets</b>                  | <b>7,311,566</b>  | <b>10,065,221</b> | <b>10,462,668</b> | <b>13,915,703</b> | <b>15,574,324</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 1,456,366         | 1,664,407         | 1,921,478         | 1,951,470         | 1,459,874         |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 73,562            | 398,107           | 218,731           | 837,282           | 256,642           |
| Gross Property, Plant and Equipment (PP&E)       | 16,326,855        | 19,309,420        | 20,441,700        | 24,202,791        | 28,048,094        |
| Accumulated Depreciation                         | 10,545,217        | 11,306,713        | 12,119,241        | 13,075,840        | 14,190,286        |
| Net Property, Plant and Equipment (PP&E)         | 5,781,638         | 8,002,707         | 8,322,459         | 11,126,951        | 13,857,808        |
| <b>Total Unrestricted Assets</b>                 | <b>14,105,888</b> | <b>16,985,794</b> | <b>18,923,621</b> | <b>20,777,586</b> | <b>22,914,905</b> |
| <b>Total Current Liabilities</b>                 | <b>1,190,580</b>  | <b>2,220,618</b>  | <b>1,780,535</b>  | <b>2,463,291</b>  | <b>3,472,252</b>  |
| Current Long Term Debt (LTD)                     | 142,092           | 525,579           | 14,040            | 14,688            | 15,366            |
| Accounts Payable and Accrued Expenses            | 948,258           | 1,676,714         | 1,766,495         | 2,438,448         | 1,924,795         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | 100,230           | 18,325            | †                 | 10,155            | 1,532,091         |
| <b>Total Non-current Liabilities</b>             | <b>4,099,828</b>  | <b>4,688,750</b>  | <b>4,437,631</b>  | <b>5,020,019</b>  | <b>4,893,246</b>  |
| Long Term Debt                                   | 1,492,472         | 969,345           | 748,333           | 733,585           | 718,159           |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | 928,516           |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | 2,607,356         | 3,394,755         | 3,692,227         | 4,287,131         | 3,254,026         |
| Other Non-Current Liabilities                    | †                 | 324,650           | -2,929            | -697              | -7,455            |
| <b>Fund Balance Unrestricted</b>                 | <b>8,815,480</b>  | <b>10,076,426</b> | <b>12,705,454</b> | <b>13,294,276</b> | <b>14,549,407</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>14,105,888</b> | <b>16,985,794</b> | <b>18,923,620</b> | <b>20,777,586</b> | <b>22,914,905</b> |
| <b>Total Restricted Assets</b>                   | <b>773,958</b>    | <b>829,619</b>    | <b>907,721</b>    | <b>902,205</b>    | <b>834,415</b>    |
| Cash and Investments                             | 773,958           | 829,619           | 907,721           | 902,205           | 834,415           |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>773,958</b>    | <b>829,619</b>    | <b>907,721</b>    | <b>902,205</b>    | <b>834,415</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>496,765</b>    | <b>505,025</b>    | <b>560,663</b>    | <b>536,731</b>    | <b>463,892</b>    |
| Total Liabilities                                | 277,193           | 324,594           | 347,058           | 365,474           | 370,523           |
| Temporarily Restricted Net Assets                | 233,810           | 242,120           | 230,217           | 274,439           | 213,781           |
| Permanently Restricted Net Assets                | 262,955           | 262,905           | 330,446           | 262,292           | 250,111           |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Rumford Community Hospital -- Rumford, Me.           | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>37,057,682</b> | <b>38,959,123</b> | <b>46,110,482</b> | <b>48,748,002</b> | <b>54,505,241</b> |
| Gross Inpatient Service Revenue                      | 10,974,834        | 10,077,907        | 8,352,029         | 11,662,039        | 11,809,806        |
| Gross Outpatient Service Revenue                     | 26,082,848        | 28,881,216        | 37,758,453        | 37,085,963        | 42,695,435        |
| Free Care (Charity Care)                             | 225,346           | 582,767           | 812,007           | 500,876           | 579,976           |
| Bad Debt (Provision for Bad Debt)                    | 919,442           | 1,248,029         | 1,561,303         | 1,542,509         | 1,794,612         |
| Contractuals   | 14,509,728        | 14,029,314        | 15,967,741        | 17,578,851        | 20,025,951        |
| Changes in Prior Year Estimated/Final Settlements    | -196,142          | †                 | †                 | †                 | †                 |
| Net Patient Service Revenue                          | 21,599,308        | 23,099,013        | 27,769,431        | 29,125,766        | 32,104,702        |
| Other Operating Revenue                              | 413,402           | 369,677           | 201,564           | 85,548            | 112,221           |
| <b>Total Operating Revenue</b>                       | <b>22,012,710</b> | <b>23,468,690</b> | <b>27,970,995</b> | <b>29,211,314</b> | <b>32,216,923</b> |
| <b>Total Operating Expenses</b>                      | <b>20,217,854</b> | <b>22,396,573</b> | <b>25,747,364</b> | <b>28,662,917</b> | <b>30,871,168</b> |
| Depreciation and Amortization                        | 661,390           | 769,186           | 986,377           | 1,100,344         | 1,175,309         |
| Interest   | 78,710            | 93,289            | 58,517            | 49,753            | 44,832            |
| Other Operating Expenses                             | 19,477,754        | 21,534,098        | 24,702,470        | 27,512,820        | 29,651,027        |
| <b>Net Operating Income</b>                          | <b>1,794,856</b>  | <b>1,072,117</b>  | <b>2,223,631</b>  | <b>548,397</b>    | <b>1,345,755</b>  |
| <b>Total Non-operating Revenue</b>                   | <b>112,864</b>    | <b>271,340</b>    | <b>546,590</b>    | <b>117,088</b>    | <b>-61,112</b>    |
| <b>Total Investment Income</b>                       | <b>112,864</b>    | <b>157,846</b>    | <b>255,034</b>    | <b>67,562</b>     | <b>-121,080</b>   |
| Interest and Dividends                               | 112,864           | 157,846           | 62,658            | 67,368            | 56,044            |
| Realized Gains/Losses on Sales of Securities         | †                 | †                 | 192,376           | 194               | -177,124          |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | †                 | 113,494           | 291,556           | 49,526            | 59,968            |
| <b>Excess of Revenue over Expenses</b>               | <b>1,907,720</b>  | <b>1,343,457</b>  | <b>2,770,221</b>  | <b>665,485</b>    | <b>1,284,643</b>  |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>1,907,720</b>  | <b>1,343,457</b>  | <b>2,770,221</b>  | <b>665,485</b>    | <b>1,284,643</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>2,105,220</b>  | <b>1,254,465</b>  | <b>2,635,509</b>  | <b>588,819</b>    | <b>1,255,131</b>  |
| Net Assets Released for Restrictions - Capital       | 137,470           | 189,863           | 152,184           | 5,901             | 231,494           |
| Unrealized Gains/Losses on Investments               | 60,030            | -8,650            | -286,896          | -82,567           | -261,006          |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | †                 | †                 | †                 | †                 |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | -270,205          | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Rumford Community Hospital -- Rumford, Me.                          | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 6.930   | 3.866   | 5.831   | 3.578   | 2.535   |
| Current Ratio without Board Designated and Undesignated Investments | 5.707   | 3.117   | 4.752   | 2.786   | 2.114   |
| Days in Accounts Receivable   | 40.639  | 43.521  | 43.585  | 52.675  | 58.156  |
| Acid Test   | .723    | .205    | .942    | .273    | .064    |
| Days Cash on Hand, Current  | 16.055  | 7.699   | 24.719  | 8.900   | 2.735   |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 43.237  | 35.789  | 53.043  | 34.743  | 20.679  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 17.698  | 28.297  | 26.040  | 32.291  | 23.658  |
| Average Payment Period, Current Liabilities                         | 22.221  | 37.477  | 26.247  | 32.620  | 42.678  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .625    | .593    | .671    | .640    | .635    |
| Fixed Asset Financing   | .258    | .121    | .090    | .066    | .052    |
| Cash Flow Divided by Total Debt                                     | .486    | .306    | .604    | .236    | .294    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .464    | .266    | .516    | .220    | .301    |
| Debt Service Coverage Total   | 9.308   | 9.372   | 6.532   | 28.461  | 42.083  |
| Debt Service Coverage Total with Operating Income Only              | 8.911   | 8.219   | 5.596   | 26.625  | 43.110  |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .086    | .057    | .097    | .023    | .040    |
| Operating Margin  | .082    | .046    | .079    | .019    | .042    |
| Non Operating Revenue Margin  | .059    | .202    | .197    | .176    | -.048   |
| Return On Assets  | .135    | .079    | .146    | .032    | .056    |
| Return On Equity  | .216    | .133    | .218    | .050    | .088    |
| Markup  | 1.853   | 1.756   | 1.799   | 1.704   | 1.769   |
| Deductible  | .392    | .360    | .346    | .361    | .367    |
| Markup Adjustment for Deductible                                    | 1.136   | 1.130   | 1.179   | 1.090   | 1.121   |
| Reported Income Index   | .906    | 1.065   | 1.054   | 1.130   | 1.024   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.569   | 1.398   | 1.507   | 1.412   | 1.403   |
| Fixed Asset Turnover  | 3.807   | 2.933   | 3.361   | 2.625   | 2.325   |
| Average Age Plant Depreciation Only                                 | 15.944  | 14.700  | 12.287  | 11.883  | 12.074  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .035    | .108    | .150    | .113    | .077    |
| Total Operating Revenue Growth                                      | .016    | .066    | .192    | .044    | .103    |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | .352    | .002    | 2.898   |
| Realized Gains Divided by Net Income                                | †       | †       | .069    | .000    | -1.138  |
| Long Term Debt to Equity  | .169    | .096    | .059    | .055    | .049    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Sebasticook Valley Hospital -- Pittsfield, Me.   | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>4,464,797</b>  | <b>4,981,259</b>  | <b>7,669,991</b>  | <b>6,593,231</b>  | <b>9,736,102</b>  |
| Cash and Investment                              | 2,255,535         | 1,116,608         | 1,385,595         | 1,915,305         | 4,169,526         |
| Current Assets Whose Use is Limited              | 157,154           | 160,813           | 162,635           | 155,531           | 153,054           |
| Net Patient Accounts Receivable                  | 1,317,621         | 1,403,536         | 3,601,524         | 2,903,983         | 1,934,503         |
| Due from Affiliates                              | 407               | 30,629            | 35,617            | 9,273             | 547               |
| Third Party Settlements Receivable               | 195,586           | 1,661,411         | 1,790,311         | 1,018,345         | 2,940,222         |
| Other Accounts Receivable                        | 163,381           | 161,913           | 158,548           | 42,036            | 27,387            |
| Inventory  | 201,705           | 211,728           | 224,135           | 256,101           | 242,042           |
| Other Current Assets                             | 173,408           | 234,621           | 311,626           | 292,657           | 268,821           |
| <b>Total Non-Current Assets</b>                  | <b>12,150,385</b> | <b>12,523,426</b> | <b>13,482,008</b> | <b>17,140,288</b> | <b>15,570,721</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 1,654,580         | 1,822,583         | 1,886,845         | 2,092,766         | 4,338,647         |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 1,883,241         | 2,298,288         | 3,052,048         | 5,775,974         | 1,602,173         |
| Gross Property, Plant and Equipment (PP&E)       | 17,879,741        | 18,618,483        | 19,814,384        | 21,724,536        | 22,843,785        |
| Accumulated Depreciation                         | 9,267,177         | 10,215,928        | 11,271,269        | 12,452,988        | 13,213,884        |
| Net Property, Plant and Equipment (PP&E)         | 8,612,564         | 8,402,555         | 8,543,115         | 9,271,548         | 9,629,901         |
| <b>Total Unrestricted Assets</b>                 | <b>16,615,182</b> | <b>17,504,685</b> | <b>21,151,999</b> | <b>23,733,519</b> | <b>25,306,823</b> |
| <b>Total Current Liabilities</b>                 | <b>3,125,445</b>  | <b>3,287,779</b>  | <b>6,399,093</b>  | <b>6,492,653</b>  | <b>6,451,175</b>  |
| Current Long Term Debt (LTD)                     | 519,622           | 474,268           | 498,226           | 616,450           | 625,362           |
| Accounts Payable and Accrued Expenses            | 1,804,954         | 1,909,614         | 2,164,417         | 2,715,302         | 2,627,988         |
| Estimated Third Party Settlements                | 603,337           | 534,759           | 3,480,531         | 2,948,570         | 2,959,264         |
| Due to Affiliates                                | 197,532           | 369,138           | 255,919           | 212,331           | 238,561           |
| Other Current Liabilities                        | †                 | †                 | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>5,563,980</b>  | <b>5,171,473</b>  | <b>4,806,056</b>  | <b>4,746,195</b>  | <b>4,342,863</b>  |
| Long Term Debt                                   | 5,490,685         | 5,017,126         | 4,518,983         | 4,523,981         | 4,121,339         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | 73,295            | 154,347           | 287,073           | 222,214           | 221,524           |
| <b>Fund Balance Unrestricted</b>                 | <b>7,925,757</b>  | <b>9,045,433</b>  | <b>9,946,850</b>  | <b>12,494,671</b> | <b>14,512,785</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>16,615,182</b> | <b>17,504,685</b> | <b>21,151,999</b> | <b>23,733,519</b> | <b>25,306,823</b> |
| <b>Total Restricted Assets</b>                   | <b>468,057</b>    | <b>539,330</b>    | <b>557,988</b>    | <b>420,813</b>    | <b>446,444</b>    |
| Cash and Investments                             | 468,057           | 539,330           | 557,988           | 420,813           | 446,444           |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>468,057</b>    | <b>539,330</b>    | <b>557,988</b>    | <b>420,813</b>    | <b>446,444</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>468,057</b>    | <b>539,330</b>    | <b>557,988</b>    | <b>420,813</b>    | <b>446,444</b>    |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 88,789            | 150,215           | 141,375           | 64,961            | 98,839            |
| Permanently Restricted Net Assets                | 379,268           | 389,115           | 416,613           | 355,852           | 347,605           |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Sebasticook Valley Hospital -- Pittsfield, Me.       | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>34,256,614</b> | <b>37,963,436</b> | <b>43,973,468</b> | <b>51,362,044</b> | <b>53,280,370</b> |
| Gross Inpatient Service Revenue                      | 8,339,787         | 9,084,908         | 9,650,692         | 10,939,638        | 11,678,408        |
| Gross Outpatient Service Revenue                     | 25,916,827        | 28,878,528        | 34,322,776        | 40,422,406        | 41,601,962        |
| Free Care (Charity Care)                             | 705,260           | 1,527,353         | 1,378,085         | 1,693,932         | 2,066,860         |
| Bad Debt (Provision for Bad Debt)                    | 833,121           | 831,759           | 1,661,649         | 1,841,200         | 1,628,972         |
| Contractuals   | 15,888,800        | 15,871,972        | 16,901,756        | 19,490,837        | 20,151,830        |
| Changes in Prior Year Estimated/Final Settlements    | †                 | †                 | †                 | -1,300,000        | -1,353,182        |
| Net Patient Service Revenue                          | 16,829,433        | 19,732,352        | 24,031,978        | 29,636,075        | 30,785,890        |
| Other Operating Revenue                              | 709,990           | 840,076           | 1,055,206         | 934,452           | 779,984           |
| <b>Total Operating Revenue</b>                       | <b>17,539,423</b> | <b>20,572,428</b> | <b>25,087,184</b> | <b>30,570,527</b> | <b>31,565,874</b> |
| <b>Total Operating Expenses</b>                      | <b>17,236,209</b> | <b>19,628,027</b> | <b>24,338,157</b> | <b>27,988,023</b> | <b>29,944,818</b> |
| Depreciation and Amortization                        | 966,413           | 1,019,140         | 1,069,301         | 1,192,108         | 1,340,295         |
| Interest   | 264,976           | 251,815           | 229,888           | 224,883           | 228,305           |
| Other Operating Expenses                             | 16,004,820        | 18,357,072        | 23,038,968        | 26,571,032        | 28,376,218        |
| <b>Net Operating Income</b>                          | <b>303,214</b>    | <b>944,401</b>    | <b>749,027</b>    | <b>2,582,504</b>  | <b>1,621,056</b>  |
| <b>Total Non-operating Revenue</b>                   | <b>57,975</b>     | <b>122,969</b>    | <b>167,876</b>    | <b>172,344</b>    | <b>73,424</b>     |
| <b>Total Investment Income</b>                       | <b>97,678</b>     | <b>165,404</b>    | <b>169,069</b>    | <b>169,893</b>    | <b>59,934</b>     |
| Interest and Dividends                               | 74,716            | 84,564            | 90,540            | 66,277            | 120,901           |
| Realized Gains/Losses on Sales of Securities         | 22,962            | 80,840            | 78,529            | 103,616           | -60,967           |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | -39,703           | -42,435           | -1,193            | 2,451             | 13,490            |
| <b>Excess of Revenue over Expenses</b>               | <b>361,189</b>    | <b>1,067,370</b>  | <b>916,903</b>    | <b>2,754,848</b>  | <b>1,694,480</b>  |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>361,189</b>    | <b>1,067,370</b>  | <b>916,903</b>    | <b>2,754,848</b>  | <b>1,694,480</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>668,623</b>    | <b>1,119,676</b>  | <b>901,417</b>    | <b>2,547,821</b>  | <b>2,018,114</b>  |
| Net Assets Released for Restrictions - Capital       | 279,724           | 42,710            | 74,704            | 129,331           | 74,563            |
| Unrealized Gains/Losses on Investments               | 27,710            | 9,596             | 41,810            | -187,128          | 119,450           |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | †                 | -132,000          | -149,230          | 129,621           |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Seabasticook Valley Hospital -- Pittsfield, Me.                     | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 1.958   | 2.069   | 1.493   | 1.338   | 2.182   |
| Current Ratio without Board Designated and Undesignated Investments | 1.429   | 1.515   | 1.199   | 1.015   | 1.509   |
| Days in Accounts Receivable   | 28.577  | 25.962  | 54.700  | 35.766  | 22.936  |
| Acid Test   | .772    | .389    | .242    | .319    | .670    |
| Days Cash on Hand, Current  | 54.127  | 25.056  | 24.286  | 28.208  | 55.157  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 91.246  | 60.804  | 53.883  | 56.714  | 110.519 |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 40.493  | 37.456  | 33.951  | 36.986  | 33.534  |
| Average Payment Period, Current Liabilities                         | 70.117  | 64.487  | 100.377 | 88.440  | 82.318  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .477    | .517    | .470    | .526    | .573    |
| Fixed Asset Financing   | .638    | .597    | .529    | .488    | .428    |
| Cash Flow Divided by Total Debt                                     | .153    | .247    | .177    | .351    | .281    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .146    | .232    | .162    | .336    | .274    |
| Debt Service Coverage Total   | 2.463   | 3.031   | 3.147   | 5.769   | 3.863   |
| Debt Service Coverage Total with Operating Income Only              | 2.373   | 2.872   | 2.909   | 5.531   | 3.776   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .021    | .052    | .036    | .090    | .054    |
| Operating Margin  | .017    | .046    | .030    | .084    | .051    |
| Non Operating Revenue Margin  | .161    | .115    | .183    | .063    | .043    |
| Return On Assets  | .022    | .061    | .043    | .116    | .067    |
| Return On Equity  | .046    | .118    | .092    | .220    | .117    |
| Markup  | 2.029   | 1.977   | 1.850   | 1.869   | 1.805   |
| Deductible  | .464    | .418    | .384    | .379    | .378    |
| Markup Adjustment for Deductible                                    | 1.107   | 1.168   | 1.156   | 1.172   | 1.132   |
| Reported Income Index   | .540    | .953    | 1.017   | 1.081   | .840    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.059   | 1.182   | 1.194   | 1.295   | 1.250   |
| Fixed Asset Turnover  | 2.036   | 2.448   | 2.937   | 3.297   | 3.278   |
| Average Age Plant Depreciation Only                                 | 9.589   | 10.024  | 10.541  | 10.446  | 9.859   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .029    | .139    | .240    | .150    | .070    |
| Total Operating Revenue Growth                                      | .013    | .173    | .219    | .219    | .033    |
| Realized Gains Divided by Non-Operating Revenue                     | .396    | .657    | .468    | .601    | -.830   |
| Realized Gains Divided by Net Income                                | .064    | .076    | .086    | .038    | -.036   |
| Long Term Debt to Equity  | .693    | .555    | .454    | .362    | .284    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Southern Maine Medical Center -- Biddeford, Me.  | FY 2005           | FY 2006           | FY 2007            | FY 2008            | FY 2009            |
|--|-------------------|-------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                 | \$                 | \$                 |
| <b>Total Current Assets</b>                      | <b>24,302,551</b> | <b>23,678,603</b> | <b>28,278,254</b>  | <b>23,039,909</b>  | <b>35,812,949</b>  |
| Cash and Investment                              | 5,468,974         | 5,334,468         | 8,785,693          | 9,064,222          | 8,063,990          |
| Current Assets Whose Use is Limited              | 903,122           | 926,807           | 3,440,978          | 1,200,048          | 1,788,246          |
| Net Patient Accounts Receivable                  | 10,301,057        | 10,897,518        | 10,734,467         | 10,968,948         | 17,401,224         |
| Due from Affiliates                              | †                 | †                 | †                  | †                  | 231,223            |
| Third Party Settlements Receivable               | 5,661,793         | 4,249,682         | 3,775,184          | †                  | 6,400,000          |
| Other Accounts Receivable                        | 114,486           | 449,165           | 117,691            | 311,753            | 111,812            |
| Inventory  | 1,032,193         | 941,199           | 907,378            | 905,143            | 1,167,086          |
| Other Current Assets                             | 820,926           | 879,764           | 516,863            | 589,795            | 649,368            |
| <b>Total Non-Current Assets</b>                  | <b>50,542,925</b> | <b>54,330,688</b> | <b>73,558,982</b>  | <b>90,168,562</b>  | <b>92,482,373</b>  |
| Trustee Held Investments                         | 272,150           | 274,103           | 9,152,071          | 242,073            | 186,905            |
| Board Designated and Undesignated Investments    | 19,093,231        | 18,999,373        | 21,016,055         | 25,290,608         | 15,713,428         |
| Due From Affiliates                              | 100,000           | 100,000           | 100,000            | 100,000            | 88,063             |
| Investments in Affiliates                        | 53,705            | 544,705           | 544,705            | 150,750            | 150,750            |
| Other Non-current Assets                         | 703,636           | 975,717           | 1,503,528          | 10,063,313         | 6,891,434          |
| Gross Property, Plant and Equipment (PP&E)       | 77,994,145        | 85,339,592        | 97,134,890         | 115,038,340        | 137,854,577        |
| Accumulated Depreciation                         | 47,673,942        | 51,902,802        | 55,892,267         | 60,716,522         | 68,402,784         |
| Net Property, Plant and Equipment (PP&E)         | 30,320,203        | 33,436,790        | 41,242,623         | 54,321,818         | 69,451,793         |
| <b>Total Unrestricted Assets</b>                 | <b>74,845,476</b> | <b>78,009,291</b> | <b>101,837,236</b> | <b>113,208,471</b> | <b>128,295,322</b> |
| <b>Total Current Liabilities</b>                 | <b>9,251,172</b>  | <b>9,609,205</b>  | <b>12,947,685</b>  | <b>15,494,950</b>  | <b>20,834,033</b>  |
| Current Long Term Debt (LTD)                     | 790,000           | 825,000           | 865,000            | 1,307,606          | 3,185,904          |
| Accounts Payable and Accrued Expenses            | 8,434,224         | 8,748,708         | 12,056,167         | 10,991,433         | 10,131,911         |
| Estimated Third Party Settlements                | †                 | †                 | †                  | 3,187,576          | 5,274,877          |
| Due to Affiliates                                | †                 | †                 | †                  | †                  | 2,219,141          |
| Other Current Liabilities                        | 26,948            | 35,497            | 26,518             | 8,335              | 22,200             |
| <b>Total Non-current Liabilities</b>             | <b>10,286,556</b> | <b>9,759,430</b>  | <b>26,030,810</b>  | <b>27,778,725</b>  | <b>38,972,318</b>  |
| Long Term Debt                                   | 9,746,463         | 8,921,463         | 24,723,327         | 26,376,937         | 37,658,343         |
| Estimated Third Party Settlements                | †                 | †                 | †                  | †                  | †                  |
| Due to Affiliates                                | †                 | †                 | †                  | †                  | †                  |
| Self Insurance Fund                              | †                 | †                 | †                  | †                  | †                  |
| Accrued Pension and Post Retiree Health Benefits | 540,093           | 837,967           | 1,307,483          | 1,401,788          | 1,313,975          |
| Other Non-Current Liabilities                    | †                 | †                 | †                  | †                  | †                  |
| <b>Fund Balance Unrestricted</b>                 | <b>55,307,748</b> | <b>58,640,656</b> | <b>62,858,741</b>  | <b>69,934,796</b>  | <b>68,488,971</b>  |
| <b>Total Liabilities &amp; Equity</b>            | <b>74,845,476</b> | <b>78,009,291</b> | <b>101,837,236</b> | <b>113,208,471</b> | <b>128,295,322</b> |
| <b>Total Restricted Assets</b>                   | <b>7,575,898</b>  | <b>9,432,082</b>  | <b>12,194,973</b>  | <b>8,389,150</b>   | <b>5,713,414</b>   |
| Cash and Investments                             | 5,300,247         | 5,910,807         | 9,015,708          | 6,322,882          | 4,216,430          |
| Receivables                                      | 1,715,093         | 2,925,700         | 2,542,851          | 1,443,731          | 1,022,562          |
| Other Assets                                     | 560,558           | 595,575           | 636,414            | 622,537            | 474,422            |
| <b>Total Restricted Liabilities and Equity</b>   | <b>7,575,898</b>  | <b>9,432,082</b>  | <b>12,194,973</b>  | <b>8,389,150</b>   | <b>5,713,414</b>   |
| <b>Total Restricted Fund Balance</b>             | <b>7,575,898</b>  | <b>9,432,082</b>  | <b>12,194,973</b>  | <b>8,389,150</b>   | <b>5,713,414</b>   |
| Total Liabilities                                | †                 | †                 | †                  | †                  | †                  |
| Temporarily Restricted Net Assets                | 5,961,149         | 7,782,316         | 10,615,738         | 6,798,525          | 4,270,671          |
| Permanently Restricted Net Assets                | 1,614,749         | 1,649,766         | 1,579,235          | 1,590,625          | 1,442,743          |

† Data not available or not applicable



# Maine Health Data Organization Hospital Financial Report Part III

| Southern Maine Medical Center -- Biddeford, Me.      | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>173,343,872</b> | <b>187,851,556</b> | <b>203,489,975</b> | <b>211,780,378</b> | <b>264,792,647</b> |
| Gross Inpatient Service Revenue                      | 89,153,728         | 91,963,537         | 96,814,027         | 97,387,983         | 101,961,302        |
| Gross Outpatient Service Revenue                     | 84,190,144         | 95,888,019         | 106,675,948        | 114,392,395        | 162,831,345        |
| Free Care (Charity Care)                             | 2,673,799          | 4,092,231          | 3,171,766          | 3,005,096          | 3,875,715          |
| Bad Debt (Provision for Bad Debt)                    | 3,332,167          | 4,081,120          | 5,428,915          | 6,692,633          | 10,588,223         |
| Contractuals   | 82,277,442         | 88,094,468         | 99,987,556         | 102,680,634        | 120,780,536        |
| Changes in Prior Year Estimated/Final Settlements    | -1,815,264         | -118,171           | -45,000            | -270,000           | †                  |
| Net Patient Service Revenue                          | 86,875,728         | 91,701,908         | 94,946,738         | 99,672,015         | 129,548,173        |
| Other Operating Revenue                              | 3,394,664          | 3,338,423          | 3,313,729          | 3,303,964          | 3,559,173          |
| <b>Total Operating Revenue</b>                       | <b>90,270,392</b>  | <b>95,040,331</b>  | <b>98,260,467</b>  | <b>102,975,979</b> | <b>133,107,346</b> |
| <b>Total Operating Expenses</b>                      | <b>90,114,262</b>  | <b>94,930,554</b>  | <b>97,520,457</b>  | <b>102,865,185</b> | <b>131,421,727</b> |
| Depreciation and Amortization                        | 4,343,965          | 4,398,812          | 4,525,482          | 5,123,354          | 7,382,982          |
| Interest   | 579,420            | 544,861            | 450,984            | 585,489            | 1,647,135          |
| Other Operating Expenses                             | 85,190,877         | 89,986,881         | 92,543,991         | 97,156,342         | 122,391,610        |
| <b>Net Operating Income</b>                          | <b>156,130</b>     | <b>109,777</b>     | <b>740,010</b>     | <b>110,794</b>     | <b>1,685,619</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>820,044</b>     | <b>742,956</b>     | <b>4,979,361</b>   | <b>756,998</b>     | <b>-5,658,047</b>  |
| <b>Total Investment Income</b>                       | <b>674,256</b>     | <b>647,537</b>     | <b>4,853,732</b>   | <b>796,404</b>     | <b>-5,649,215</b>  |
| Interest and Dividends                               | 674,256            | 647,537            | 4,853,732          | 796,404            | 46,291             |
| Realized Gains/Losses on Sales of Securities         | †                  | †                  | †                  | †                  | 836,900            |
| Permanently Impaired Security Writedowns             | †                  | †                  | †                  | †                  | -6,532,406         |
| Gains/Losses on Joint Ventures/Equity Investments    | †                  | -23,351            | †                  | †                  | †                  |
| Permanently Impaired Writedowns of Other Assets      | †                  | †                  | †                  | †                  | -114,444           |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 145,788            | 118,770            | 125,629            | -39,406            | 105,612            |
| <b>Excess of Revenue over Expenses</b>               | <b>976,174</b>     | <b>852,733</b>     | <b>5,719,371</b>   | <b>867,792</b>     | <b>-3,972,428</b>  |
| Extraordinary Gains/Losses                           | †                  | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                         | <b>976,174</b>     | <b>852,733</b>     | <b>5,719,371</b>   | <b>867,792</b>     | <b>-3,972,428</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>1,658,531</b>   | <b>3,332,908</b>   | <b>4,218,085</b>   | <b>7,076,055</b>   | <b>-1,445,824</b>  |
| Net Assets Released for Restrictions - Capital       | 87,136             | 871,943            | 49,832             | 6,262,211          | 1,909,614          |
| Unrealized Gains/Losses on Investments               | 521,283            | 1,530,027          | -1,630,709         | -135,495           | †                  |
| Minimum Pension Liability Adjustment                 | †                  | †                  | †                  | †                  | †                  |
| Transfers From/To Affiliates                         | 73,938             | 78,205             | 79,591             | 81,547             | 616,990            |
| Mergers  | †                  | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                  | †                  | †                  | †                  | †                  |
| Other Changes  | †                  | †                  | †                  | †                  | †                  |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Southern Maine Medical Center -- Biddeford, Me.                     | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 4.691   | 4.441   | 3.807   | 3.119   | 2.473   |
| Current Ratio without Board Designated and Undesignated Investments | 2.627   | 2.464   | 2.184   | 1.487   | 1.719   |
| Days in Accounts Receivable   | 43.279  | 43.375  | 41.266  | 40.170  | 49.030  |
| Acid Test   | .689    | .652    | .944    | .660    | .470    |
| Days Cash on Hand, Current  | 27.117  | 25.244  | 47.989  | 38.330  | 28.991  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 108.369 | 101.844 | 130.476 | 132.774 | 75.230  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 35.892  | 35.272  | 47.320  | 41.046  | 29.814  |
| Average Payment Period, Current Liabilities                         | 39.369  | 38.742  | 50.819  | 57.863  | 61.307  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .739    | .752    | .617    | .618    | .534    |
| Fixed Asset Financing   | .321    | .267    | .599    | .486    | .542    |
| Cash Flow Divided by Total Debt                                     | .272    | .271    | .263    | .138    | .057    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .230    | .233    | .135    | .121    | .152    |
| Debt Service Coverage Total   | 4.421   | 4.342   | 8.382   | 4.534   | 1.712   |
| Debt Service Coverage Total with Operating Income Only              | 3.807   | 3.786   | 4.480   | 4.012   | 3.627   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .011    | .009    | .055    | .008    | -.031   |
| Operating Margin  | .002    | .001    | .008    | .001    | .013    |
| Non Operating Revenue Margin  | .840    | .871    | .871    | .872    | 1.424   |
| Return On Assets  | .013    | .011    | .056    | .008    | -.031   |
| Return On Equity  | .018    | .015    | .091    | .012    | -.058   |
| Markup  | 1.961   | 2.014   | 2.121   | 2.091   | 2.042   |
| Deductible  | .475    | .469    | .491    | .485    | .456    |
| Markup Adjustment for Deductible                                    | 1.048   | 1.086   | 1.095   | 1.093   | 1.123   |
| Reported Income Index   | .589    | .256    | 1.356   | .123    | 2.748   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.217   | 1.228   | 1.014   | .916    | .993    |
| Fixed Asset Turnover  | 2.977   | 2.842   | 2.382   | 1.896   | 1.917   |
| Average Age Plant Depreciation Only                                 | 10.975  | 11.799  | 12.351  | 11.851  | 9.265   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .068    | .053    | .027    | .055    | .278    |
| Total Operating Revenue Growth                                      | .063    | .053    | .034    | .048    | .293    |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | .000    | -1.148  |
| Realized Gains Divided by Net Income                                | †       | †       | †       | .000    | -2.211  |
| Long Term Debt to Equity  | .176    | .152    | .393    | .377    | .550    |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Spring Harbor Hospital -- Westbrook, Me.         | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>8,548,679</b>  | <b>9,935,541</b>  | <b>7,429,212</b>  | <b>7,255,290</b>  | <b>10,456,187</b> |
| Cash and Investment                              | 3,734,377         | 1,840,779         | 4,511,287         | 3,877,588         | 7,490,331         |
| Current Assets Whose Use is Limited              | 555,060           | 463,417           | 464,039           | 401,633           | 445,244           |
| Net Patient Accounts Receivable                  | 1,319,146         | 2,965,471         | 2,043,362         | 2,264,098         | 1,275,612         |
| Due from Affiliates                              | †                 | †                 | †                 | 177,299           | †                 |
| Third Party Settlements Receivable               | 2,721,340         | 4,306,757         | †                 | †                 | 831,163           |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | 131,230           |
| Inventory  | 120,742           | 120,752           | 145,630           | 176,652           | 214,953           |
| Other Current Assets                             | 98,014            | 238,365           | 264,894           | 358,020           | 67,654            |
| <b>Total Non-Current Assets</b>                  | <b>26,763,611</b> | <b>25,629,128</b> | <b>28,944,075</b> | <b>27,423,755</b> | <b>22,511,928</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | †                 | †                 | †                 | †                 | †                 |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 300,724           | 289,517           | 4,859,290         | 4,535,135         | 703,897           |
| Gross Property, Plant and Equipment (PP&E)       | 29,204,625        | 29,511,844        | 29,682,288        | 29,792,858        | 28,108,088        |
| Accumulated Depreciation                         | 2,741,738         | 4,172,233         | 5,597,503         | 6,904,238         | 6,300,057         |
| Net Property, Plant and Equipment (PP&E)         | 26,462,887        | 25,339,611        | 24,084,785        | 22,888,620        | 21,808,031        |
| <b>Total Unrestricted Assets</b>                 | <b>35,312,290</b> | <b>35,564,669</b> | <b>36,373,287</b> | <b>34,679,045</b> | <b>32,968,115</b> |
| <b>Total Current Liabilities</b>                 | <b>4,670,895</b>  | <b>4,447,258</b>  | <b>5,347,123</b>  | <b>3,439,408</b>  | <b>2,304,329</b>  |
| Current Long Term Debt (LTD)                     | 1,915,418         | 541,620           | 562,012           | 587,419           | 607,842           |
| Accounts Payable and Accrued Expenses            | 1,967,477         | 2,294,419         | 3,107,954         | 2,851,989         | 1,696,487         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | 788,000           | 1,611,219         | 1,677,157         | †                 | †                 |
| Other Current Liabilities                        | †                 | †                 | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>24,485,839</b> | <b>24,174,670</b> | <b>23,612,658</b> | <b>23,025,239</b> | <b>22,417,398</b> |
| Long Term Debt                                   | 24,485,839        | 23,944,670        | 23,382,658        | 22,795,239        | 22,187,398        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | †                 | 230,000           | 230,000           | 230,000           | 230,000           |
| <b>Fund Balance Unrestricted</b>                 | <b>6,172,029</b>  | <b>6,942,741</b>  | <b>7,413,506</b>  | <b>8,214,398</b>  | <b>8,246,388</b>  |
| <b>Total Liabilities &amp; Equity</b>            | <b>35,328,763</b> | <b>35,564,669</b> | <b>36,373,287</b> | <b>34,679,045</b> | <b>32,968,115</b> |
| <b>Total Restricted Assets</b>                   | <b>269,460</b>    | <b>406,504</b>    | <b>540,130</b>    | <b>473,901</b>    | <b>427,056</b>    |
| Cash and Investments                             | 269,460           | 406,504           | 540,130           | 421,037           | 427,056           |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | 52,864            | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>269,460</b>    | <b>406,504</b>    | <b>540,130</b>    | <b>473,901</b>    | <b>427,056</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>252,987</b>    | <b>406,504</b>    | <b>540,130</b>    | <b>473,901</b>    | <b>427,056</b>    |
| Total Liabilities                                | 16,473            | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 252,987           | 406,504           | 190,130           | 123,901           | 77,056            |
| Permanently Restricted Net Assets                | †                 | †                 | 350,000           | 350,000           | 350,000           |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Spring Harbor Hospital -- Westbrook, Me.             | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>41,220,507</b> | <b>42,756,709</b> | <b>44,139,222</b> | <b>48,474,557</b> | <b>46,090,875</b> |
| Gross Inpatient Service Revenue                      | 40,991,459        | 38,814,296        | 39,245,157        | 42,705,413        | 43,442,618        |
| Gross Outpatient Service Revenue                     | 229,048           | 3,942,413         | 4,894,065         | 5,769,144         | 2,648,257         |
| Free Care (Charity Care)                             | 5,422,789         | 4,350,050         | 4,134,741         | 5,756,541         | 5,633,874         |
| Bad Debt (Provision for Bad Debt)                    | 555,735           | 522,345           | 323,023           | 523,029           | 529,243           |
| Contractuals   | 7,257,368         | 8,330,250         | 10,152,645        | 10,006,367        | 9,197,558         |
| Changes in Prior Year Estimated/Final Settlements    |                   | †                 | †                 | -500,000          | †                 |
| Net Patient Service Revenue                          | 27,984,615        | 29,554,064        | 29,528,813        | 32,688,620        | 30,730,200        |
| Other Operating Revenue                              | 301,943           | 729,046           | 941,202           | 1,028,123         | 1,012,055         |
| <b>Total Operating Revenue</b>                       | <b>28,286,558</b> | <b>30,283,110</b> | <b>30,470,015</b> | <b>33,716,743</b> | <b>31,742,255</b> |
| <b>Total Operating Expenses</b>                      | <b>27,644,074</b> | <b>29,608,005</b> | <b>29,885,477</b> | <b>32,996,445</b> | <b>31,354,555</b> |
| Depreciation and Amortization                        | 1,425,178         | 1,471,787         | 1,447,628         | 1,338,113         | 1,182,063         |
| Interest   | 1,339,242         | 1,283,549         | 1,220,450         | 1,205,922         | 1,187,649         |
| Other Operating Expenses                             | 24,879,654        | 26,852,669        | 27,217,399        | 30,452,410        | 28,984,843        |
| <b>Net Operating Income</b>                          | <b>642,484</b>    | <b>675,105</b>    | <b>584,538</b>    | <b>720,298</b>    | <b>387,700</b>    |
| <b>Total Non-operating Revenue</b>                   | <b>80,489</b>     | <b>99,407</b>     | <b>782,495</b>    | <b>23,267</b>     | <b>25,711</b>     |
| <b>Total Investment Income</b>                       | <b>82,188</b>     | <b>109,546</b>    | <b>133,328</b>    | <b>19,308</b>     | <b>25,711</b>     |
| Interest and Dividends                               | 82,188            | 109,546           | 133,328           | 19,308            | 25,711            |
| Realized Gains/Losses on Sales of Securities         | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | -1,699            | -10,139           | -833              | 891               | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | †                 | †                 | 650,000           | 3,068             | †                 |
| <b>Excess of Revenue over Expenses</b>               | <b>722,973</b>    | <b>774,512</b>    | <b>1,367,033</b>  | <b>743,565</b>    | <b>413,411</b>    |
| Extraordinary Gains/Losses                           |                   | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>722,973</b>    | <b>774,512</b>    | <b>1,367,033</b>  | <b>743,565</b>    | <b>413,411</b>    |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>1,717,973</b>  | <b>770,712</b>    | <b>470,765</b>    | <b>800,892</b>    | <b>31,990</b>     |
| Net Assets Released for Restrictions - Capital       | 995,000           | †                 | 192,498           | 69,105            | 88,336            |
| Unrealized Gains/Losses on Investments               | †                 | †                 | †                 | †                 | †                 |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | -3,800            | -1,088,766        | -11,778           | -469,757          |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Spring Harbor Hospital -- Westbrook, Me.                            | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 1.830   | 2.234   | 1.389   | 2.109   | 4.538   |
| Current Ratio without Board Designated and Undesignated Investments | 1.830   | 2.234   | 1.389   | 2.109   | 4.538   |
| Days in Accounts Receivable   | 17.205  | 36.624  | 25.258  | 25.281  | 15.151  |
| Acid Test   | .918    | .518    | .930    | 1.244   | 3.444   |
| Days Cash on Hand, Current  | 59.714  | 29.891  | 63.858  | 49.337  | 95.998  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 59.714  | 29.891  | 63.858  | 49.337  | 95.998  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 27.390  | 29.765  | 39.891  | 32.882  | 20.523  |
| Average Payment Period, Current Liabilities                         | 65.025  | 57.693  | 68.630  | 39.654  | 27.876  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .175    | .195    | .204    | .237    | .250    |
| Fixed Asset Financing   | .925    | .945    | .971    | .996    | 1.017   |
| Cash Flow Divided by Total Debt                                     | .074    | .078    | .097    | .079    | .065    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .071    | .075    | .070    | .078    | .063    |
| Debt Service Coverage Total   | 1.840   | 1.103   | 2.290   | 1.860   | 1.568   |
| Debt Service Coverage Total with Operating Income Only              | 1.797   | 1.072   | 1.846   | 1.846   | 1.553   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .025    | .025    | .044    | .022    | .013    |
| Operating Margin  | .023    | .022    | .019    | .021    | .012    |
| Non Operating Revenue Margin  | .111    | .128    | .572    | .031    | .062    |
| Return On Assets  | .020    | .022    | .038    | .021    | .013    |
| Return On Equity  | .117    | .112    | .184    | .091    | .050    |
| Markup  | 1.502   | 1.469   | 1.508   | 1.500   | 1.502   |
| Deductible  | .176    | .195    | .230    | .206    | .200    |
| Markup Adjustment for Deductible                                    | 1.240   | 1.187   | 1.169   | 1.197   | 1.209   |
| Reported Income Index   | .421    | 1.005   | 2.904   | .928    | 12.923  |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | .803    | .854    | .859    | .973    | .964    |
| Fixed Asset Turnover  | 1.069   | 1.195   | 1.265   | 1.473   | 1.456   |
| Average Age Plant Depreciation Only                                 | 1.924   | 2.835   | 3.867   | 5.160   | 5.330   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .093    | .071    | .009    | .104    | -.050   |
| Total Operating Revenue Growth                                      | .086    | .071    | .006    | .107    | -.059   |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | †       | †       |
| Realized Gains Divided by Net Income                                | †       | †       | †       | †       | †       |
| Long Term Debt to Equity  | 3.967   | 3.449   | 3.154   | 2.775   | 2.691   |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| St. Andrews Hospital -- Boothbay Harbor, Me.     | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>4,682,940</b>  | <b>4,277,140</b>  | <b>4,505,442</b>  | <b>5,812,643</b>  | <b>4,744,227</b>  |
| Cash and Investment                              | 1,092,113         | 918,898           | 1,103,146         | 2,261,956         | 1,416,137         |
| Current Assets Whose Use is Limited              | 174,692           | 178,534           | 179,820           | 175,014           | 171,364           |
| Net Patient Accounts Receivable                  | 2,522,425         | 2,559,468         | 2,499,495         | 2,555,881         | 2,471,491         |
| Due from Affiliates                              | 288,856           | 67,889            | 188,248           | 285,404           | 172,506           |
| Third Party Settlements Receivable               | †                 | †                 | †                 | †                 | †                 |
| Other Accounts Receivable                        | 121,202           | 61,154            | 61,153            | 61,154            | 29,897            |
| Inventory  | 266,324           | 292,162           | 308,613           | 226,597           | 246,899           |
| Other Current Assets                             | 217,328           | 199,035           | 164,967           | 246,637           | 235,933           |
| <b>Total Non-Current Assets</b>                  | <b>21,086,705</b> | <b>20,640,574</b> | <b>22,424,948</b> | <b>24,781,413</b> | <b>23,948,216</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 3,448,116         | 3,670,232         | 4,044,611         | 3,054,110         | 3,163,775         |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | 90,000            | 90,000            | 90,000            | 277,501           | 597,000           |
| Other Non-current Assets                         | 347,300           | 367,686           | 347,380           | 535,592           | 75,365            |
| Gross Property, Plant and Equipment (PP&E)       | 26,962,278        | 27,379,302        | 29,765,986        | 33,590,405        | 34,057,505        |
| Accumulated Depreciation                         | 9,760,989         | 10,866,646        | 11,823,029        | 12,676,195        | 13,945,429        |
| Net Property, Plant and Equipment (PP&E)         | 17,201,289        | 16,512,656        | 17,942,957        | 20,914,210        | 20,112,076        |
| <b>Total Unrestricted Assets</b>                 | <b>25,769,645</b> | <b>24,917,714</b> | <b>26,930,390</b> | <b>30,594,056</b> | <b>28,692,443</b> |
| <b>Total Current Liabilities</b>                 | <b>4,084,178</b>  | <b>3,599,546</b>  | <b>4,577,157</b>  | <b>5,031,014</b>  | <b>4,016,246</b>  |
| Current Long Term Debt (LTD)                     | 312,718           | 322,698           | 307,935           | 375,857           | 466,716           |
| Accounts Payable and Accrued Expenses            | 1,297,201         | 1,624,657         | 2,400,894         | 2,040,151         | 1,307,689         |
| Estimated Third Party Settlements                | 1,246,242         | 191,000           | 965,433           | 1,596,000         | 1,608,000         |
| Due to Affiliates                                | 1,008,017         | 1,241,191         | 902,895           | 949,364           | 340,854           |
| Other Current Liabilities                        | 220,000           | 220,000           | †                 | 69,642            | 292,987           |
| <b>Total Non-current Liabilities</b>             | <b>9,993,734</b>  | <b>9,494,660</b>  | <b>9,099,840</b>  | <b>12,801,178</b> | <b>11,874,653</b> |
| Long Term Debt                                   | 9,380,075         | 8,759,763         | 8,439,491         | 12,191,727        | 11,716,724        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | 613,659           | 734,897           | 660,349           | 609,451           | 157,929           |
| <b>Fund Balance Unrestricted</b>                 | <b>11,691,733</b> | <b>11,823,508</b> | <b>13,253,393</b> | <b>12,761,864</b> | <b>12,801,544</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>25,769,645</b> | <b>24,917,714</b> | <b>26,930,390</b> | <b>30,594,056</b> | <b>28,692,443</b> |
| <b>Total Restricted Assets</b>                   | <b>1,796,619</b>  | <b>1,550,482</b>  | <b>1,497,858</b>  | <b>1,176,092</b>  | <b>1,117,023</b>  |
| Cash and Investments                             | 977,968           | 1,081,709         | 1,175,449         | 991,077           | 991,820           |
| Receivables                                      | 818,651           | 468,773           | 322,409           | 185,015           | 125,203           |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>1,796,619</b>  | <b>1,550,482</b>  | <b>1,497,858</b>  | <b>1,176,092</b>  | <b>1,117,023</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>1,796,619</b>  | <b>1,550,482</b>  | <b>1,497,858</b>  | <b>1,176,092</b>  | <b>1,117,023</b>  |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 1,171,223         | 853,723           | 751,879           | 521,474           | 482,920           |
| Permanently Restricted Net Assets                | 625,396           | 696,759           | 745,979           | 654,618           | 634,103           |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| St. Andrews Hospital -- Boothbay Harbor, Me.         | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>18,886,899</b> | <b>20,943,665</b> | <b>23,355,619</b> | <b>22,853,589</b> | <b>23,739,778</b> |
| Gross Inpatient Service Revenue                      | 7,043,688         | 7,422,291         | 7,635,534         | 7,719,463         | 7,956,368         |
| Gross Outpatient Service Revenue                     | 11,843,211        | 13,521,374        | 15,720,085        | 15,134,126        | 15,783,410        |
| Free Care (Charity Care)                             | 205,271           | 226,320           | 212,925           | 312,107           | 452,980           |
| Bad Debt (Provision for Bad Debt)                    | 194,619           | 586,984           | 639,272           | 277,213           | 639,562           |
| Contractuals   | 5,302,577         | 5,968,934         | 6,942,047         | 4,853,212         | 5,920,922         |
| Changes in Prior Year Estimated/Final Settlements    | 300,000           | †                 | -700,000          | 576,821           | 210,191           |
| Net Patient Service Revenue                          | 12,884,432        | 14,161,427        | 16,261,375        | 16,834,236        | 16,516,123        |
| Other Operating Revenue                              | 2,672,812         | 3,434,834         | 3,508,697         | 3,266,227         | 3,470,205         |
| <b>Total Operating Revenue</b>                       | <b>15,557,244</b> | <b>17,596,261</b> | <b>19,770,072</b> | <b>20,100,463</b> | <b>19,986,328</b> |
| <b>Total Operating Expenses</b>                      | <b>16,329,351</b> | <b>18,188,748</b> | <b>19,508,080</b> | <b>20,813,166</b> | <b>21,162,608</b> |
| Depreciation and Amortization                        | 1,149,389         | 1,107,509         | 1,068,740         | 1,192,291         | 1,343,293         |
| Interest   | 506,078           | 525,173           | 521,117           | 535,609           | 608,928           |
| Other Operating Expenses                             | 14,673,884        | 16,556,066        | 17,918,223        | 19,085,266        | 19,210,387        |
| <b>Net Operating Income</b>                          | <b>-772,107</b>   | <b>-592,487</b>   | <b>261,992</b>    | <b>-712,703</b>   | <b>-1,176,280</b> |
| <b>Total Non-operating Revenue</b>                   | <b>538,924</b>    | <b>614,641</b>    | <b>789,462</b>    | <b>201,337</b>    | <b>308,256</b>    |
| <b>Total Investment Income</b>                       | <b>145,684</b>    | <b>390,742</b>    | <b>550,682</b>    | <b>91,230</b>     | <b>80,308</b>     |
| Interest and Dividends                               | 141,798           | 151,958           | 226,613           | 184,076           | 82,108            |
| Realized Gains/Losses on Sales of Securities         | 3,886             | 238,784           | 324,069           | -92,846           | -1,800            |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 393,240           | 223,899           | 238,780           | 110,107           | 227,948           |
| <b>Excess of Revenue over Expenses</b>               | <b>-233,183</b>   | <b>22,154</b>     | <b>1,051,454</b>  | <b>-511,366</b>   | <b>-868,024</b>   |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>-233,183</b>   | <b>22,154</b>     | <b>1,051,454</b>  | <b>-511,366</b>   | <b>-868,024</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>703,845</b>    | <b>131,774</b>    | <b>1,429,886</b>  | <b>-677,221</b>   | <b>39,680</b>     |
| Net Assets Released for Restrictions - Capital       | 797,203           | 315,571           | 243,776           | 392,576           | 93,149            |
| Unrealized Gains/Losses on Investments               | 139,825           | -120,451          | 162,356           | -537,389          | 59,967            |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | †                 | †                 | -27,700           | -21,042           | 754,588           |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | -85,500           | †                 | †                 | †                 |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| St. Andrews Hospital -- Boothbay Harbor, Me.                        | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 1.991   | 2.208   | 1.868   | 1.762   | 1.969   |
| Current Ratio without Board Designated and Undesignated Investments | 1.147   | 1.188   | .984    | 1.155   | 1.181   |
| Days in Accounts Receivable   | 71.457  | 65.968  | 56.103  | 55.417  | 54.619  |
| Acid Test   | .310    | .305    | .280    | .484    | .395    |
| Days Cash on Hand, Current  | 30.460  | 23.450  | 25.396  | 45.334  | 29.236  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 113.370 | 101.878 | 105.457 | 102.149 | 87.501  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 31.191  | 34.716  | 47.525  | 37.952  | 24.083  |
| Average Payment Period, Current Liabilities                         | 98.203  | 76.917  | 90.603  | 93.590  | 73.965  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .454    | .475    | .492    | .417    | .446    |
| Fixed Asset Financing   | .545    | .530    | .470    | .583    | .583    |
| Cash Flow Divided by Total Debt                                     | .065    | .086    | .155    | .038    | .030    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .027    | .039    | .097    | .027    | .011    |
| Debt Service Coverage Total   | 1.759   | 1.975   | 3.130   | 1.442   | 1.101   |
| Debt Service Coverage Total with Operating Income Only              | 1.092   | 1.241   | 2.195   | 1.203   | .788    |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | -.014   | .001    | .051    | -.025   | -.043   |
| Operating Margin  | -.050   | -.034   | .013    | -.035   | -.059   |
| Non Operating Revenue Margin  | -2.311  | 27.744  | .751    | -.394   | -.355   |
| Return On Assets  | -.009   | .001    | .039    | -.017   | -.030   |
| Return On Equity  | -.020   | .002    | .079    | -.040   | -.068   |
| Markup  | 1.320   | 1.340   | 1.377   | 1.255   | 1.286   |
| Deductible  | .281    | .285    | .297    | .212    | .249    |
| Markup Adjustment for Deductible                                    | .996    | 1.012   | 1.021   | 1.022   | 1.006   |
| Reported Income Index   | -.331   | .168    | .735    | 1.040   | -21.876 |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | .625    | .731    | .763    | .664    | .707    |
| Fixed Asset Turnover  | .904    | 1.066   | 1.102   | .961    | .994    |
| Average Age Plant Depreciation Only                                 | 8.492   | 9.812   | 11.063  | 10.632  | 10.382  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .119    | .114    | .073    | .067    | .017    |
| Total Operating Revenue Growth                                      | .199    | .131    | .124    | .017    | -.006   |
| Realized Gains Divided by Non-Operating Revenue                     | .007    | .388    | .410    | -.461   | -.006   |
| Realized Gains Divided by Net Income                                | -.017   | 10.778  | .308    | .182    | .002    |
| Long Term Debt to Equity  | .802    | .741    | .637    | .955    | .915    |

† Data not available or not applicable



# Maine Health Data Organization

## Hospital Financial Report Part III

| St. Joseph Hospital -- Bangor, Me.               | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>25,808,148</b> | <b>26,927,714</b> | <b>24,284,144</b> | <b>20,868,567</b> | <b>24,719,647</b> |
| Cash and Investment                              | 13,865,264        | 14,577,028        | 15,142,093        | 11,960,060        | 16,827,139        |
| Current Assets Whose Use is Limited              | †                 | †                 | †                 | †                 | †                 |
| Net Patient Accounts Receivable                  | 6,898,105         | 7,122,366         | 7,421,279         | 7,341,153         | 5,672,910         |
| Due from Affiliates                              | 233,357           | †                 | 9,955             | †                 | †                 |
| Third Party Settlements Receivable               | 3,530,599         | 3,628,209         | 73,000            | †                 | †                 |
| Other Accounts Receivable                        | †                 | †                 | †                 | 158,170           | †                 |
| Inventory  | 698,719           | 844,740           | 832,000           | 472,725           | 1,019,609         |
| Other Current Assets                             | 582,104           | 755,371           | 805,817           | 936,459           | 1,199,989         |
| <b>Total Non-Current Assets</b>                  | <b>30,385,628</b> | <b>32,426,608</b> | <b>32,793,418</b> | <b>34,054,151</b> | <b>31,762,575</b> |
| Trustee Held Investments                         | 1,007,482         | 1,012,412         | 780,864           | 753,400           | 759,137           |
| Board Designated and Undesignated Investments    | 1,496,651         | 1,700,158         | 2,372,712         | 1,248,420         | 1,539,639         |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 1,068,813         | 1,933,792         | 2,159,432         | 5,237,360         | 3,539,137         |
| Gross Property, Plant and Equipment (PP&E)       | 58,070,646        | 61,366,407        | 65,103,440        | 66,506,951        | 68,507,630        |
| Accumulated Depreciation                         | 31,257,964        | 33,586,161        | 37,623,030        | 39,691,980        | 42,582,968        |
| Net Property, Plant and Equipment (PP&E)         | 26,812,682        | 27,780,246        | 27,480,410        | 26,814,971        | 25,924,662        |
| <b>Total Unrestricted Assets</b>                 | <b>56,193,776</b> | <b>59,354,322</b> | <b>57,077,562</b> | <b>54,922,718</b> | <b>56,482,222</b> |
| <b>Total Current Liabilities</b>                 | <b>9,583,008</b>  | <b>10,011,539</b> | <b>9,864,387</b>  | <b>15,411,582</b> | <b>15,729,714</b> |
| Current Long Term Debt (LTD)                     | 2,455,645         | 1,737,364         | 1,435,008         | 2,030,273         | 2,176,260         |
| Accounts Payable and Accrued Expenses            | 7,127,363         | 8,274,175         | 8,429,379         | 10,255,166        | 7,956,454         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | 3,126,143         | 5,597,000         |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | †                 | †                 | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>19,931,218</b> | <b>18,026,613</b> | <b>16,600,595</b> | <b>21,896,762</b> | <b>20,420,808</b> |
| Long Term Debt                                   | 18,458,974        | 16,991,686        | 15,867,245        | 16,599,208        | 16,249,350        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | 1,472,244         | 1,034,927         | 733,350           | 5,297,554         | 4,171,458         |
| Other Non-Current Liabilities                    | †                 | †                 | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                 | <b>26,679,550</b> | <b>31,316,170</b> | <b>30,612,580</b> | <b>17,614,374</b> | <b>20,331,700</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>56,193,776</b> | <b>59,354,322</b> | <b>57,077,562</b> | <b>54,922,718</b> | <b>56,482,222</b> |
| <b>Total Restricted Assets</b>                   | <b>1,875,671</b>  | <b>2,393,087</b>  | <b>2,478,838</b>  | <b>1,869,854</b>  | <b>2,072,249</b>  |
| Cash and Investments                             | 1,875,671         | 2,393,087         | 2,478,838         | 1,869,854         | 2,072,249         |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>1,875,671</b>  | <b>2,393,087</b>  | <b>2,478,838</b>  | <b>1,869,854</b>  | <b>2,072,249</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>1,875,671</b>  | <b>2,393,087</b>  | <b>2,478,838</b>  | <b>1,869,854</b>  | <b>2,072,249</b>  |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | †                 | †                 | †                 | †                 | †                 |
| Permanently Restricted Net Assets                | 1,875,671         | 2,393,087         | 2,478,838         | 1,869,854         | 2,072,249         |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| St. Joseph Hospital -- Bangor, Me.                   | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>131,633,443</b> | <b>145,080,806</b> | <b>145,394,683</b> | <b>155,717,327</b> | <b>164,126,043</b> |
| Gross Inpatient Service Revenue                      | 57,586,686         | 64,914,987         | 60,388,848         | 65,786,755         | 65,610,686         |
| Gross Outpatient Service Revenue                     | 74,046,757         | 80,165,819         | 85,005,835         | 89,930,572         | 98,515,357         |
| Free Care (Charity Care)                             | 534,232            | 1,309,931          | 1,198,225          | 1,174,282          | 1,226,737          |
| Bad Debt (Provision for Bad Debt)                    | 4,034,685          | 3,221,138          | 3,223,453          | 5,488,961          | 6,686,005          |
| Contractuals   | 53,914,619         | 59,817,283         | 61,529,638         | 66,860,863         | 72,122,739         |
| Changes in Prior Year Estimated/Final Settlements    | †                  | -1,300,000         | †                  | †                  | -2,000,000         |
| Net Patient Service Revenue                          | 73,149,907         | 82,032,454         | 79,443,367         | 82,193,221         | 86,090,562         |
| Other Operating Revenue                              | 2,253,307          | 2,247,868          | 1,404,124          | 2,108,131          | 1,965,837          |
| <b>Total Operating Revenue</b>                       | <b>75,403,214</b>  | <b>84,280,322</b>  | <b>80,847,491</b>  | <b>84,301,352</b>  | <b>88,056,399</b>  |
| <b>Total Operating Expenses</b>                      | <b>73,021,444</b>  | <b>80,808,517</b>  | <b>81,649,774</b>  | <b>85,155,878</b>  | <b>83,658,942</b>  |
| Depreciation and Amortization                        | 3,669,520          | 3,761,419          | 4,141,999          | 4,269,018          | 4,255,629          |
| Interest   | 1,178,969          | 1,106,488          | 1,026,928          | 1,084,058          | 956,429            |
| Other Operating Expenses                             | 68,172,955         | 75,940,610         | 76,480,847         | 79,802,802         | 78,446,884         |
| <b>Net Operating Income</b>                          | <b>2,381,770</b>   | <b>3,471,805</b>   | <b>-802,283</b>    | <b>-854,526</b>    | <b>4,397,457</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>1,446,266</b>   | <b>278,966</b>     | <b>1,785,360</b>   | <b>806,731</b>     | <b>235,645</b>     |
| <b>Total Investment Income</b>                       | <b>1,446,266</b>   | <b>2,487,982</b>   | <b>1,785,360</b>   | <b>806,731</b>     | <b>235,645</b>     |
| Interest and Dividends                               | 1,446,266          | 2,487,982          | 1,785,360          | 806,731            | 235,645            |
| Realized Gains/Losses on Sales of Securities         | †                  | †                  | †                  | †                  | †                  |
| Permanently Impaired Security Writedowns             | †                  | †                  | †                  | †                  | †                  |
| Gains/Losses on Joint Ventures/Equity Investments    | †                  | -2,209,016         | †                  | †                  | †                  |
| Permanently Impaired Writedowns of Other Assets      | †                  | †                  | †                  | †                  | †                  |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | †                  | †                  | †                  | †                  | †                  |
| <b>Excess of Revenue over Expenses</b>               | <b>3,828,036</b>   | <b>3,750,771</b>   | <b>983,077</b>     | <b>-47,795</b>     | <b>4,633,102</b>   |
| Extraordinary Gains/Losses                           | †                  | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                         | <b>3,828,036</b>   | <b>3,750,771</b>   | <b>983,077</b>     | <b>-47,795</b>     | <b>4,633,102</b>   |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>1,247,172</b>   | <b>4,636,620</b>   | <b>-1,256,712</b>  | <b>-12,998,206</b> | <b>2,717,326</b>   |
| Net Assets Released for Restrictions - Capital       | †                  | †                  | †                  | †                  | †                  |
| Unrealized Gains/Losses on Investments               | 89,509             | 448,532            | 234,349            | -3,848,442         | 1,687,085          |
| Minimum Pension Liability Adjustment                 | -860,373           | 437,317            | 301,577            | -4,564,204         | 1,126,096          |
| Transfers From/To Affiliates                         | -1,810,000         | †                  | -2,775,715         | -4,537,765         | -4,728,957         |
| Mergers  | †                  | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                  | †                  | †                  | †                  | †                  |
| Other Changes  | †                  | †                  | †                  | †                  | †                  |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| St. Joseph Hospital -- Bangor, Me.                                  | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 2.849   | 2.859   | 2.702   | 1.435   | 1.669   |
| Current Ratio without Board Designated and Undesignated Investments | 2.693   | 2.690   | 2.462   | 1.354   | 1.572   |
| Days in Accounts Receivable   | 34.420  | 31.691  | 34.097  | 32.600  | 24.052  |
| Acid Test   | 1.447   | 1.456   | 1.535   | .776    | 1.070   |
| Days Cash on Hand, Current  | 72.973  | 69.057  | 71.307  | 53.969  | 77.351  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 80.850  | 77.111  | 82.481  | 59.603  | 84.428  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 37.511  | 39.198  | 39.696  | 46.276  | 36.574  |
| Average Payment Period, Current Liabilities                         | 50.435  | 47.428  | 46.453  | 69.544  | 72.306  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .475    | .528    | .536    | .321    | .360    |
| Fixed Asset Financing   | .688    | .612    | .577    | .619    | .627    |
| Cash Flow Divided by Total Debt                                     | .254    | .268    | .194    | .113    | .246    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .205    | .258    | .126    | .092    | .239    |
| Debt Service Coverage Total   | 2.618   | 2.420   | 2.226   | 2.106   | 3.296   |
| Debt Service Coverage Total with Operating Income Only              | 2.182   | 2.341   | 1.580   | 1.786   | 3.217   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .050    | .044    | .012    | -.001   | .052    |
| Operating Margin  | .032    | .041    | -.010   | -.010   | .050    |
| Non Operating Revenue Margin  | .378    | .074    | 1.816   | -16.879 | .051    |
| Return On Assets  | .068    | .063    | .017    | -.001   | .082    |
| Return On Equity  | .143    | .120    | .032    | -.003   | .228    |
| Markup  | 1.834   | 1.823   | 1.798   | 1.853   | 1.985   |
| Deductible  | .410    | .412    | .423    | .429    | .439    |
| Markup Adjustment for Deductible                                    | 1.095   | 1.083   | 1.044   | 1.068   | 1.123   |
| Reported Income Index   | 3.069   | .809    | -1.397  | .004    | 1.705   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.368   | 1.425   | 1.448   | 1.550   | 1.563   |
| Fixed Asset Turnover  | 2.812   | 3.034   | 2.942   | 3.144   | 3.397   |
| Average Age Plant Depreciation Only                                 | 8.518   | 8.929   | 9.083   | 9.298   | 10.006  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .027    | .107    | .010    | .043    | -.018   |
| Total Operating Revenue Growth                                      | .041    | .118    | -.041   | .043    | .045    |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | †       | †       |
| Realized Gains Divided by Net Income                                | †       | †       | †       | †       | †       |
| Long Term Debt to Equity  | .692    | .543    | .518    | .942    | .799    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| St. Mary's Regional Medical Center -- Lewiston, Me. | FY 2005           | FY 2006           | FY 2007            | FY 2008            | FY 2009            |
|---|-------------------|-------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS                                       | \$                | \$                | \$                 | \$                 | \$                 |
| <b>Total Current Assets</b>                         | <b>31,279,945</b> | <b>33,591,772</b> | <b>37,958,868</b>  | <b>42,145,000</b>  | <b>31,865,000</b>  |
| Cash and Investment                                 | 6,580,392         | 5,842,744         | 13,605,113         | 2,678,000          | 5,678,000          |
| Current Assets Whose Use is Limited                 | †                 | †                 | †                  | †                  | †                  |
| Net Patient Accounts Receivable                     | 14,082,963        | 10,869,653        | 11,898,608         | 12,006,000         | 8,265,000          |
| Due from Affiliates                                 | 593,100           | 1,994,972         | 2,877,187          | 10,172,000         | 15,200,000         |
| Third Party Settlements Receivable                  | 7,072,463         | 11,839,151        | 6,926,534          | 15,202,000         | †                  |
| Other Accounts Receivable                           | †                 | †                 | †                  | †                  | †                  |
| Inventory   | 1,343,246         | 1,361,884         | 1,326,416          | 1,303,000          | 1,276,000          |
| Other Current Assets                                | 1,607,781         | 1,683,368         | 1,325,010          | 784,000            | 1,446,000          |
| <b>Total Non-Current Assets</b>                     | <b>55,955,275</b> | <b>55,884,746</b> | <b>64,397,887</b>  | <b>59,752,000</b>  | <b>103,697,000</b> |
| Trustee Held Investments                            | 1,018,227         | 1,090,903         | 7,384,013          | 4,921,000          | 23,642,000         |
| Board Designated and Undesignated Investments       | 20,550,259        | 22,313,281        | 21,710,091         | 16,359,000         | 23,510,000         |
| Due From Affiliates                                 | 1,365,318         | 1,253,741         | 3,327,353          | 2,719,000          | †                  |
| Investments in Affiliates                           | 1,549,956         | 1,641,300         | 1,870,331          | 2,133,000          | 2,396,000          |
| Other Non-current Assets                            | 333,195           | 309,922           | 1,760,390          | 1,389,000          | 16,589,000         |
| Gross Property, Plant and Equipment (PP&E)          | 67,433,940        | 61,350,009        | 62,326,537         | 68,278,000         | 77,648,000         |
| Accumulated Depreciation                            | 36,295,620        | 32,074,410        | 33,980,828         | 36,047,000         | 40,088,000         |
| Net Property, Plant and Equipment (PP&E)            | 31,138,320        | 29,275,599        | 28,345,709         | 32,231,000         | 37,560,000         |
| <b>Total Unrestricted Assets</b>                    | <b>87,235,220</b> | <b>89,476,518</b> | <b>102,356,755</b> | <b>101,897,000</b> | <b>135,562,000</b> |
| <b>Total Current Liabilities</b>                    | <b>7,467,979</b>  | <b>8,037,319</b>  | <b>9,901,489</b>   | <b>9,698,000</b>   | <b>9,044,000</b>   |
| Current Long Term Debt (LTD)                        | 897,158           | 1,051,325         | 1,044,184          | 1,168,000          | 1,523,000          |
| Accounts Payable and Accrued Expenses               | 6,446,044         | 6,984,654         | 8,615,965          | 8,276,000          | 7,277,000          |
| Estimated Third Party Settlements                   | †                 | †                 | †                  | †                  | 244,000            |
| Due to Affiliates                                   | †                 | †                 | †                  | †                  | †                  |
| Other Current Liabilities                           | 124,777           | 1,340             | 241,340            | 254,000            | †                  |
| <b>Total Non-current Liabilities</b>                | <b>23,656,404</b> | <b>22,595,332</b> | <b>27,932,927</b>  | <b>27,638,000</b>  | <b>49,372,000</b>  |
| Long Term Debt                                      | 23,492,934        | 22,427,158        | 27,759,898         | 27,460,000         | 48,843,000         |
| Estimated Third Party Settlements                   | †                 | †                 | †                  | †                  | †                  |
| Due to Affiliates                                   | †                 | †                 | †                  | †                  | †                  |
| Self Insurance Fund                                 | †                 | †                 | †                  | †                  | †                  |
| Accrued Pension and Post Retiree Health Benefits    | †                 | †                 | †                  | †                  | †                  |
| Other Non-Current Liabilities                       | 163,470           | 168,174           | 173,029            | 178,000            | 529,000            |
| <b>Fund Balance Unrestricted</b>                    | <b>56,110,837</b> | <b>58,843,867</b> | <b>64,522,339</b>  | <b>64,561,000</b>  | <b>77,146,000</b>  |
| <b>Total Liabilities &amp; Equity</b>               | <b>87,235,220</b> | <b>89,476,518</b> | <b>102,356,755</b> | <b>101,897,000</b> | <b>135,562,000</b> |
| <b>Total Restricted Assets</b>                      | <b>1,365,268</b>  | <b>1,253,692</b>  | <b>3,353,022</b>   | <b>3,070,000</b>   | <b>2,223,000</b>   |
| Cash and Investments                                | 1,365,268         | 1,253,692         | 3,353,022          | 3,070,000          | 2,223,000          |
| Receivables   | †                 | †                 | †                  | †                  | †                  |
| Other Assets  | †                 | †                 | †                  | †                  | †                  |
| <b>Total Restricted Liabilities and Equity</b>      | <b>1,365,268</b>  | <b>1,253,692</b>  | <b>3,353,022</b>   | <b>3,070,000</b>   | <b>2,223,000</b>   |
| <b>Total Restricted Fund Balance</b>                | <b>1,365,268</b>  | <b>1,253,692</b>  | <b>3,353,022</b>   | <b>3,070,000</b>   | <b>2,223,000</b>   |
| Total Liabilities                                   | †                 | †                 | †                  | †                  | †                  |
| Temporarily Restricted Net Assets                   | 744,572           | 589,630           | 2,667,960          | 2,384,000          | 1,534,000          |
| Permanently Restricted Net Assets                   | 620,696           | 664,062           | 685,062            | 686,000            | 689,000            |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| St. Mary's Regional Medical Center -- Lewiston, Me.  | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>245,070,827</b> | <b>262,163,211</b> | <b>281,379,756</b> | <b>296,369,000</b> | <b>298,076,000</b> |
| Gross Inpatient Service Revenue                      | 123,958,774        | 121,708,442        | 130,381,737        | 138,069,000        | 128,637,000        |
| Gross Outpatient Service Revenue                     | 121,112,053        | 140,454,769        | 150,998,019        | 158,300,000        | 169,439,000        |
| Free Care (Charity Care)                             | 3,284,139          | 2,874,582          | 5,962,010          | 6,989,000          | 9,312,000          |
| Bad Debt (Provision for Bad Debt)                    | 4,666,258          | 4,333,357          | 4,989,653          | 4,774,000          | 4,252,000          |
| Contractuals   | 131,409,545        | 145,135,613        | 152,424,279        | 164,136,000        | 164,779,000        |
| Changes in Prior Year Estimated/Final Settlements    | -12,318,619        | 124,805            | -4,685,217         | -1,121,000         | -3,378,000         |
| Net Patient Service Revenue                          | 118,029,504        | 109,694,854        | 122,689,031        | 121,591,000        | 123,111,000        |
| Other Operating Revenue                              | 1,119,646          | 1,457,607          | 1,528,476          | 1,574,000          | 1,998,000          |
| <b>Total Operating Revenue</b>                       | <b>119,149,150</b> | <b>111,152,461</b> | <b>124,217,507</b> | <b>123,165,000</b> | <b>125,109,000</b> |
| <b>Total Operating Expenses</b>                      | <b>100,227,996</b> | <b>107,371,259</b> | <b>115,467,926</b> | <b>118,326,000</b> | <b>118,726,000</b> |
| Depreciation and Amortization                        | 3,885,043          | 4,393,221          | 4,466,565          | 4,180,000          | 4,150,000          |
| Interest   | 1,224,626          | 1,236,723          | 1,133,090          | 1,088,000          | 1,097,000          |
| Other Operating Expenses                             | 95,118,327         | 101,741,315        | 109,868,271        | 113,058,000        | 113,479,000        |
| <b>Net Operating Income</b>                          | <b>18,921,154</b>  | <b>3,781,202</b>   | <b>8,749,581</b>   | <b>4,839,000</b>   | <b>6,383,000</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>1,615,793</b>   | <b>2,643,741</b>   | <b>1,279,438</b>   | <b>-5,137,000</b>  | <b>4,295,000</b>   |
| <b>Total Investment Income</b>                       | <b>1,615,793</b>   | <b>2,769,094</b>   | <b>1,189,407</b>   | <b>-5,213,000</b>  | <b>4,295,000</b>   |
| Interest and Dividends                               | 1,615,793          | 2,769,094          | 1,189,407          | -5,213,000         | 4,295,000          |
| Realized Gains/Losses on Sales of Securities         | †                  | †                  | †                  | †                  | †                  |
| Permanently Impaired Security Writedowns             | †                  | †                  | †                  | †                  | †                  |
| Gains/Losses on Joint Ventures/Equity Investments    | †                  | -384,788           | -185,362           | -152,000           | †                  |
| Permanently Impaired Writedowns of Other Assets      | †                  | †                  | †                  | †                  | †                  |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | †                  | 259,435            | 275,393            | 228,000            | †                  |
| <b>Excess of Revenue over Expenses</b>               | <b>20,536,947</b>  | <b>6,424,943</b>   | <b>10,029,019</b>  | <b>-298,000</b>    | <b>10,678,000</b>  |
| Extraordinary Gains/Losses                           | †                  | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                         | <b>20,536,947</b>  | <b>6,424,943</b>   | <b>10,029,019</b>  | <b>-298,000</b>    | <b>10,678,000</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>14,986,031</b>  | <b>2,733,030</b>   | <b>5,678,472</b>   | <b>39,000</b>      | <b>12,930,000</b>  |
| Net Assets Released for Restrictions - Capital       | 574,737            | 529,451            | 179,339            | 1,205,000          | 954,000            |
| Unrealized Gains/Losses on Investments               | †                  | †                  | 797,100            | †                  | †                  |
| Minimum Pension Liability Adjustment                 | †                  | †                  | †                  | †                  | †                  |
| Transfers From/To Affiliates                         | -5,982,028         | -4,221,364         | -5,326,986         | -868,000           | 1,298,000          |
| Mergers  | †                  | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                  | †                  | †                  | †                  | †                  |
| Other Changes  | -143,625           | †                  | †                  | †                  | †                  |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| St. Mary's Regional Medical Center -- Lewiston, Me.                 | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 6.940   | 6.956   | 6.026   | 6.033   | 6.123   |
| Current Ratio without Board Designated and Undesignated Investments | 4.189   | 4.179   | 3.834   | 4.346   | 3.523   |
| Days in Accounts Receivable   | 43.551  | 36.168  | 35.398  | 36.040  | 24.500  |
| Acid Test   | .881    | .727    | 1.374   | .280    | .630    |
| Days Cash on Hand, Current  | 24.930  | 20.709  | 44.737  | 8.563   | 18.088  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 102.786 | 99.797  | 116.125 | 60.874  | 92.983  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 24.421  | 24.757  | 28.331  | 26.464  | 23.182  |
| Average Payment Period, Current Liabilities                         | 28.293  | 28.488  | 32.559  | 31.011  | 28.811  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .643    | .658    | .630    | .634    | .569    |
| Fixed Asset Financing   | .754    | .766    | .979    | .852    | 1.300   |
| Cash Flow Divided by Total Debt                                     | .785    | .353    | .383    | .104    | .254    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .733    | .267    | .349    | .242    | .180    |
| Debt Service Coverage Total   | 12.304  | 5.649   | 7.155   | 2.331   | 7.031   |
| Debt Service Coverage Total with Operating Income Only              | 11.529  | 4.410   | 6.569   | 4.740   | 5.135   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .170    | .056    | .080    | -.003   | .083    |
| Operating Margin  | .159    | .034    | .070    | .039    | .051    |
| Non Operating Revenue Margin  | .079    | .411    | .128    | 17.238  | .402    |
| Return On Assets  | .235    | .072    | .098    | -.003   | .079    |
| Return On Equity  | .366    | .109    | .155    | -.005   | .138    |
| Markup  | 2.456   | 2.455   | 2.450   | 2.518   | 2.527   |
| Deductible  | .536    | .554    | .542    | .554    | .553    |
| Markup Adjustment for Deductible                                    | 1.145   | 1.104   | 1.130   | 1.131   | 1.140   |
| Reported Income Index   | 1.370   | 2.351   | 1.766   | -7.708  | .848    |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.384   | 1.272   | 1.226   | 1.158   | .955    |
| Fixed Asset Turnover  | 3.826   | 3.797   | 4.382   | 3.821   | 3.331   |
| Average Age Plant Depreciation Only                                 | 9.342   | 7.301   | 7.608   | 8.624   | 9.660   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .034    | .071    | .075    | .025    | .003    |
| Total Operating Revenue Growth                                      | .236    | -.067   | .118    | -.008   | .016    |
| Realized Gains Divided by Non-Operating Revenue                     | †       | †       | †       | †       | †       |
| Realized Gains Divided by Net Income                                | †       | †       | †       | †       | †       |
| Long Term Debt to Equity  | .419    | .381    | .430    | .425    | .633    |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| Stephens Memorial Hospital -- Norway, Me.        | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>9,122,326</b>  | <b>10,199,808</b> | <b>14,596,378</b> | <b>11,286,466</b> | <b>12,145,464</b> |
| Cash and Investment                              | 2,854,744         | 5,255,934         | 9,862,006         | 6,526,888         | 7,690,840         |
| Current Assets Whose Use is Limited              | 547,152           | 675,500           | 670,835           | 750,041           | 478,779           |
| Net Patient Accounts Receivable                  | 1,611,118         | 2,024,680         | 1,884,177         | 2,401,663         | 2,352,319         |
| Due from Affiliates                              | 225,979           | 397,812           | 531,913           | †                 | †                 |
| Third Party Settlements Receivable               | 1,390,818         | †                 | †                 | †                 | †                 |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | †                 |
| Inventory  | 910,771           | 969,144           | 1,031,795         | 1,009,671         | 999,503           |
| Other Current Assets                             | 1,581,744         | 876,738           | 615,652           | 598,203           | 624,023           |
| <b>Total Non-Current Assets</b>                  | <b>20,480,487</b> | <b>22,433,476</b> | <b>24,544,965</b> | <b>25,732,899</b> | <b>25,811,622</b> |
| Trustee Held Investments                         | 326,988           | 338,086           | 356,148           | 374,482           | 390,042           |
| Board Designated and Undesignated Investments    | 3,054,724         | 3,176,221         | 4,489,136         | 5,368,872         | 6,827,096         |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | 1,947,753         | 2,975,693         | 3,786,148         | 3,179,586         | 3,322,238         |
| Other Non-current Assets                         | 171,678           | 155,954           | 139,953           | 1,176,788         | 464,618           |
| Gross Property, Plant and Equipment (PP&E)       | 33,180,303        | 34,803,461        | 36,532,996        | 37,538,259        | 38,732,511        |
| Accumulated Depreciation                         | 18,200,959        | 19,015,939        | 20,759,416        | 21,905,088        | 23,924,883        |
| Net Property, Plant and Equipment (PP&E)         | 14,979,344        | 15,787,522        | 15,773,580        | 15,633,171        | 14,807,628        |
| <b>Total Unrestricted Assets</b>                 | <b>29,602,813</b> | <b>32,633,284</b> | <b>39,141,343</b> | <b>37,019,365</b> | <b>37,957,086</b> |
| <b>Total Current Liabilities</b>                 | <b>4,243,124</b>  | <b>4,673,526</b>  | <b>7,693,140</b>  | <b>6,634,274</b>  | <b>7,487,283</b>  |
| Current Long Term Debt (LTD)                     | 830,154           | 185,841           | 181,533           | 144,533           | 220,980           |
| Accounts Payable and Accrued Expenses            | 2,879,548         | 3,888,300         | 3,569,503         | 3,729,601         | 3,252,848         |
| Estimated Third Party Settlements                | †                 | †                 | 3,235,000         | 1,920,021         | 3,570,013         |
| Due to Affiliates                                | 533,422           | 599,385           | 707,104           | 840,119           | 443,442           |
| Other Current Liabilities                        | †                 | †                 | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>5,746,643</b>  | <b>4,515,989</b>  | <b>4,357,004</b>  | <b>4,216,815</b>  | <b>4,343,467</b>  |
| Long Term Debt                                   | 5,296,164         | 3,923,386         | 3,740,603         | 3,583,542         | 3,703,953         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | 450,479           | 592,603           | 616,401           | 633,273           | 639,514           |
| <b>Fund Balance Unrestricted</b>                 | <b>19,613,046</b> | <b>23,443,769</b> | <b>27,091,199</b> | <b>26,168,276</b> | <b>26,126,336</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>29,602,813</b> | <b>32,633,284</b> | <b>39,141,343</b> | <b>37,019,365</b> | <b>37,957,086</b> |
| <b>Total Restricted Assets</b>                   | <b>2,242,275</b>  | <b>896,185</b>    | <b>659,798</b>    | <b>785,165</b>    | <b>898,901</b>    |
| Cash and Investments                             | 2,242,275         | 896,185           | 659,798           | 785,165           | 898,901           |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>2,242,275</b>  | <b>896,185</b>    | <b>659,798</b>    | <b>785,165</b>    | <b>898,901</b>    |
| <b>Total Restricted Fund Balance</b>             | <b>2,242,275</b>  | <b>896,185</b>    | <b>659,798</b>    | <b>785,165</b>    | <b>898,901</b>    |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 1,814,033         | 459,360           | 217,973           | 233,011           | 346,747           |
| Permanently Restricted Net Assets                | 428,242           | 436,825           | 441,825           | 552,154           | 552,154           |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Stephens Memorial Hospital -- Norway, Me.            | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>66,951,619</b> | <b>72,745,529</b> | <b>84,481,621</b> | <b>87,963,437</b> | <b>89,295,960</b> |
| Gross Inpatient Service Revenue                      | 26,823,715        | 26,591,587        | 31,790,353        | 32,586,916        | 30,903,656        |
| Gross Outpatient Service Revenue                     | 40,127,904        | 46,153,942        | 52,691,268        | 55,376,521        | 58,392,304        |
| Free Care (Charity Care)                             | 1,045,072         | 1,582,452         | 1,567,412         | 1,457,693         | 2,098,069         |
| Bad Debt (Provision for Bad Debt)                    | 1,625,576         | 2,134,588         | 2,266,453         | 2,347,139         | 2,437,300         |
| Contractuals   | 30,116,959        | 32,055,212        | 39,298,900        | 41,756,908        | 44,421,456        |
| Changes in Prior Year Estimated/Final Settlements    | †                 | 500,000           | -500,000          | -773,000          | -1,400,000        |
| Net Patient Service Revenue                          | 34,164,012        | 36,473,277        | 41,848,856        | 43,174,697        | 41,739,135        |
| Other Operating Revenue                              | 433,914           | 460,215           | 738,329           | 546,316           | 592,330           |
| <b>Total Operating Revenue</b>                       | <b>34,597,926</b> | <b>36,933,492</b> | <b>42,587,185</b> | <b>43,721,013</b> | <b>42,331,465</b> |
| <b>Total Operating Expenses</b>                      | <b>31,668,755</b> | <b>33,716,180</b> | <b>37,842,244</b> | <b>40,636,083</b> | <b>39,762,828</b> |
| Depreciation and Amortization                        | 1,885,943         | 1,677,155         | 2,290,057         | 2,407,461         | 2,168,062         |
| Interest   | 170,577           | 91,968            | 66,735            | 58,068            | 75,459            |
| Other Operating Expenses                             | 29,612,235        | 31,947,057        | 35,485,452        | 38,170,554        | 37,519,307        |
| <b>Net Operating Income</b>                          | <b>2,929,171</b>  | <b>3,217,312</b>  | <b>4,744,941</b>  | <b>3,084,930</b>  | <b>2,568,637</b>  |
| <b>Total Non-operating Revenue</b>                   | <b>-107,210</b>   | <b>-132,651</b>   | <b>1,435,070</b>  | <b>341,400</b>    | <b>172,701</b>    |
| <b>Total Investment Income</b>                       | <b>82,534</b>     | <b>179,958</b>    | <b>432,328</b>    | <b>163,056</b>    | <b>128,651</b>    |
| Interest and Dividends                               | 54,626            | 128,491           | 154,578           | 163,056           | 128,651           |
| Realized Gains/Losses on Sales of Securities         | 27,908            | 51,467            | 277,750           | †                 | †                 |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | †                 | †                 | †                 | †                 | †                 |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | -189,744          | -312,609          | 1,002,742         | 178,344           | 44,050            |
| <b>Excess of Revenue over Expenses</b>               | <b>2,821,961</b>  | <b>3,084,661</b>  | <b>6,180,011</b>  | <b>3,426,330</b>  | <b>2,741,338</b>  |
| Extraordinary Gains/Losses                           | †                 | †                 | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>2,821,961</b>  | <b>3,084,661</b>  | <b>6,180,011</b>  | <b>3,426,330</b>  | <b>2,741,338</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>3,631,308</b>  | <b>3,830,723</b>  | <b>3,647,430</b>  | <b>-922,923</b>   | <b>-41,940</b>    |
| Net Assets Released for Restrictions - Capital       | †                 | †                 | †                 | †                 | †                 |
| Unrealized Gains/Losses on Investments               | 405,339           | 232,691           | -84,498           | -364,456          | 7,316             |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | 404,008           | 579,451           | -2,087,817        | -3,050,546        | -2,854,037        |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | -66,080           | -360,266          | -934,251          | 63,443            |

† Data not available or not applicable



# Maine Health Data Organization Hospital Financial Report Part III

| Stephens Memorial Hospital -- Norway, Me.                           | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 2.870   | 2.862   | 2.481   | 2.510   | 2.534   |
| Current Ratio without Board Designated and Undesignated Investments | 2.150   | 2.182   | 1.897   | 1.701   | 1.622   |
| Days in Accounts Receivable   | 17.213  | 20.262  | 16.434  | 20.304  | 20.571  |
| Acid Test   | .802    | 1.269   | 1.369   | 1.097   | 1.091   |
| Days Cash on Hand, Current  | 41.692  | 67.573  | 108.136 | 69.479  | 79.317  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 79.128  | 103.758 | 154.225 | 120.740 | 145.600 |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 35.290  | 44.297  | 36.647  | 35.610  | 31.581  |
| Average Payment Period, Current Liabilities                         | 52.001  | 53.242  | 78.982  | 63.343  | 72.693  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .663    | .718    | .692    | .707    | .688    |
| Fixed Asset Financing   | .354    | .249    | .237    | .229    | .250    |
| Cash Flow Divided by Total Debt                                     | .471    | .518    | .703    | .538    | .415    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .482    | .533    | .584    | .506    | .400    |
| Debt Service Coverage Total   | 3.616   | 5.264   | 33.799  | 24.590  | 22.659  |
| Debt Service Coverage Total with Operating Income Only              | 3.695   | 5.408   | 28.117  | 23.165  | 21.874  |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .082    | .084    | .140    | .078    | .064    |
| Operating Margin  | .085    | .087    | .111    | .071    | .061    |
| Non Operating Revenue Margin  | -.038   | -.043   | .232    | .100    | .063    |
| Return On Assets  | .095    | .095    | .158    | .093    | .072    |
| Return On Equity  | .144    | .132    | .228    | .131    | .105    |
| Markup  | 2.128   | 2.171   | 2.252   | 2.178   | 2.261   |
| Deductible  | .450    | .441    | .465    | .475    | .497    |
| Markup Adjustment for Deductible                                    | 1.177   | 1.220   | 1.213   | 1.151   | 1.143   |
| Reported Income Index   | .777    | .805    | 1.694   | -3.712  | -65.363 |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.165   | 1.128   | 1.125   | 1.190   | 1.120   |
| Fixed Asset Turnover  | 2.310   | 2.339   | 2.700   | 2.797   | 2.859   |
| Average Age Plant Depreciation Only                                 | 9.651   | 11.338  | 9.065   | 9.099   | 11.035  |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .092    | .065    | .122    | .074    | -.021   |
| Total Operating Revenue Growth                                      | .117    | .068    | .153    | .027    | -.032   |
| Realized Gains Divided by Non-Operating Revenue                     | -.260   | -.388   | .194    | †       | †       |
| Realized Gains Divided by Net Income                                | .010    | .017    | .045    | †       | †       |
| Long Term Debt to Equity  | .270    | .167    | .138    | .137    | .142    |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Waldo County General Hospital -- Belfast, Me.    | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>7,925,542</b>  | <b>12,827,246</b> | <b>12,918,007</b> | <b>11,738,846</b> | <b>14,732,549</b> |
| Cash and Investment                              | 1,959,132         | 1,817,180         | 3,762,284         | 1,581,014         | 6,189,161         |
| Current Assets Whose Use is Limited              | 935,552           | 1,373,736         | 1,197,486         | 434,806           | 155,634           |
| Net Patient Accounts Receivable                  | 3,056,293         | 2,798,342         | 4,092,485         | 5,395,149         | 4,741,366         |
| Due from Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Third Party Settlements Receivable               | †                 | 5,093,060         | 2,082,975         | 2,147,016         | 1,138,986         |
| Other Accounts Receivable                        | †                 | †                 | †                 | †                 | †                 |
| Inventory  | 1,110,068         | 1,178,146         | 1,314,787         | 1,641,344         | 1,779,735         |
| Other Current Assets                             | 864,497           | 566,782           | 467,990           | 539,517           | 727,667           |
| <b>Total Non-Current Assets</b>                  | <b>37,448,018</b> | <b>39,785,238</b> | <b>44,433,519</b> | <b>43,450,761</b> | <b>43,453,262</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 16,408,376        | 16,613,411        | 18,057,387        | 15,950,027        | 20,291,589        |
| Due From Affiliates                              | 1,844,474         | 2,225,919         | 3,448,750         | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 1,068,586         | 1,125,172         | 1,338,009         | 5,111,631         | 1,057,611         |
| Gross Property, Plant and Equipment (PP&E)       | 36,864,094        | 40,186,902        | 43,970,143        | 47,117,841        | 50,616,792        |
| Accumulated Depreciation                         | 18,737,512        | 20,366,166        | 22,380,770        | 24,728,738        | 28,512,730        |
| Net Property, Plant and Equipment (PP&E)         | 18,126,582        | 19,820,736        | 21,589,373        | 22,389,103        | 22,104,062        |
| <b>Total Unrestricted Assets</b>                 | <b>45,373,560</b> | <b>52,612,484</b> | <b>57,351,526</b> | <b>55,189,607</b> | <b>58,185,811</b> |
| <b>Total Current Liabilities</b>                 | <b>5,032,583</b>  | <b>5,604,369</b>  | <b>5,840,779</b>  | <b>5,947,631</b>  | <b>7,376,601</b>  |
| Current Long Term Debt (LTD)                     | 467,758           | 493,155           | 513,572           | 234,010           | 517,262           |
| Accounts Payable and Accrued Expenses            | 3,689,872         | 5,111,214         | 5,327,207         | 5,713,621         | 6,495,549         |
| Estimated Third Party Settlements                | 874,953           | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | 363,790           |
| Other Current Liabilities                        | †                 | †                 | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>8,721,523</b>  | <b>8,236,014</b>  | <b>7,730,089</b>  | <b>7,493,380</b>  | <b>7,622,621</b>  |
| Long Term Debt                                   | 8,721,523         | 8,236,014         | 7,730,089         | 7,493,380         | 7,622,621         |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | †                 | †                 | †                 | †                 | †                 |
| Other Non-Current Liabilities                    | †                 | †                 | †                 | †                 | †                 |
| <b>Fund Balance Unrestricted</b>                 | <b>31,619,454</b> | <b>38,772,101</b> | <b>43,780,658</b> | <b>41,748,596</b> | <b>43,186,589</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>45,373,560</b> | <b>52,612,484</b> | <b>57,351,526</b> | <b>55,189,607</b> | <b>58,185,811</b> |
| <b>Total Restricted Assets</b>                   | <b>13,642,383</b> | <b>16,390,074</b> | <b>17,824,684</b> | <b>15,354,258</b> | <b>12,827,739</b> |
| Cash and Investments                             | 13,108,076        | 15,778,391        | 17,679,427        | 15,350,248        | 12,823,017        |
| Receivables                                      | 534,307           | 611,683           | 145,257           | 4,010             | 4,722             |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>13,642,383</b> | <b>16,390,074</b> | <b>17,824,684</b> | <b>15,354,258</b> | <b>12,827,739</b> |
| <b>Total Restricted Fund Balance</b>             | <b>13,642,383</b> | <b>16,390,074</b> | <b>17,824,684</b> | <b>15,354,258</b> | <b>12,827,739</b> |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 1,606,836         | 2,810,330         | 1,978,356         | 1,663,290         | 1,418,917         |
| Permanently Restricted Net Assets                | 12,035,547        | 13,579,744        | 15,846,328        | 13,690,968        | 11,408,822        |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Waldo County General Hospital -- Belfast, Me.        | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS  | \$                | \$                | \$                | \$                | \$                |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>64,162,308</b> | <b>64,331,933</b> | <b>68,510,564</b> | <b>80,975,987</b> | <b>87,524,086</b> |
| Gross Inpatient Service Revenue                      | 21,562,882        | 16,727,743        | 17,245,942        | 24,115,287        | 20,810,267        |
| Gross Outpatient Service Revenue                     | 42,599,426        | 47,604,190        | 51,264,622        | 56,860,700        | 66,713,819        |
| Free Care (Charity Care)                             | 280,335           | 733,407           | 769,192           | 1,011,170         | 1,741,337         |
| Bad Debt (Provision for Bad Debt)                    | 1,450,798         | 1,463,015         | 1,599,841         | 2,081,830         | 3,040,861         |
| Contractuals   | 26,748,307        | 21,544,310        | 21,292,726        | 25,242,836        | 26,460,473        |
| Changes in Prior Year Estimated/Final Settlements    | †                 | †                 | †                 | -400,000          | -2,400,000        |
| Net Patient Service Revenue                          | 35,682,868        | 40,591,201        | 44,848,805        | 53,040,151        | 58,681,415        |
| Other Operating Revenue                              | 1,213,510         | 1,279,062         | 1,541,721         | 1,792,726         | 1,470,212         |
| <b>Total Operating Revenue</b>                       | <b>36,896,378</b> | <b>41,870,263</b> | <b>46,390,526</b> | <b>54,832,877</b> | <b>60,151,627</b> |
| <b>Total Operating Expenses</b>                      | <b>35,855,591</b> | <b>39,579,226</b> | <b>44,474,229</b> | <b>53,472,054</b> | <b>57,925,822</b> |
| Depreciation and Amortization                        | 2,095,507         | 2,191,729         | 2,043,053         | 2,470,699         | 2,985,047         |
| Interest   | 487,564           | 465,827           | 446,213           | 417,837           | 461,189           |
| Other Operating Expenses                             | 33,272,520        | 36,921,670        | 41,984,963        | 50,583,518        | 54,479,586        |
| <b>Net Operating Income</b>                          | <b>1,040,787</b>  | <b>2,291,037</b>  | <b>1,916,297</b>  | <b>1,360,823</b>  | <b>2,225,805</b>  |
| <b>Total Non-operating Revenue</b>                   | <b>1,437,574</b>  | <b>1,418,632</b>  | <b>2,093,905</b>  | <b>1,979,266</b>  | <b>911,237</b>    |
| <b>Total Investment Income</b>                       | <b>522,825</b>    | <b>1,195,887</b>  | <b>1,959,870</b>  | <b>1,845,354</b>  | <b>949,348</b>    |
| Interest and Dividends                               | 740,101           | 950,424           | 1,067,971         | 1,121,379         | 985,278           |
| Realized Gains/Losses on Sales of Securities         | -217,276          | 245,463           | 891,899           | 723,975           | -35,930           |
| Permanently Impaired Security Writedowns             | †                 | †                 | †                 | †                 | †                 |
| Gains/Losses on Joint Ventures/Equity Investments    | -26,930           | 41,003            | -801              | 10,848            | -129,493          |
| Permanently Impaired Writedowns of Other Assets      | †                 | †                 | †                 | †                 | †                 |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 941,679           | 181,742           | 134,836           | 123,064           | 91,382            |
| <b>Excess of Revenue over Expenses</b>               | <b>2,478,361</b>  | <b>3,709,669</b>  | <b>4,010,202</b>  | <b>3,340,089</b>  | <b>3,137,042</b>  |
| Extraordinary Gains/Losses                           | †                 | 2,063,255         | †                 | †                 | †                 |
| <b>Total Surplus/Deficit</b>                         | <b>2,478,361</b>  | <b>5,772,924</b>  | <b>4,010,202</b>  | <b>3,340,089</b>  | <b>3,137,042</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>2,345,733</b>  | <b>7,230,023</b>  | <b>4,542,131</b>  | <b>-2,177,319</b> | <b>1,901,645</b>  |
| Net Assets Released for Restrictions - Capital       | †                 | 1,490,355         | 474,361           | 149,152           | 60,460            |
| Unrealized Gains/Losses on Investments               | 667,372           | 466,744           | 807,568           | -1,844,216        | 145,560           |
| Minimum Pension Liability Adjustment                 | †                 | †                 | †                 | †                 | †                 |
| Transfers From/To Affiliates                         | -800,000          | -500,000          | -750,000          | -3,822,344        | -1,285,857        |
| Mergers  | †                 | †                 | †                 | †                 | †                 |
| Consolidations with Support                          | †                 | †                 | †                 | †                 | †                 |
| Other Changes  | †                 | †                 | †                 | †                 | -155,560          |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| Waldo County General Hospital -- Belfast, Me.                       | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 4.835   | 5.253   | 5.303   | 4.655   | 4.748   |
| Current Ratio without Board Designated and Undesignated Investments | 1.575   | 2.289   | 2.212   | 1.974   | 1.997   |
| Days in Accounts Receivable   | 31.263  | 25.163  | 33.307  | 37.127  | 29.491  |
| Acid Test   | .575    | .569    | .849    | .339    | .860    |
| Days Cash on Hand, Current  | 31.296  | 31.152  | 42.665  | 14.427  | 42.152  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 208.697 | 193.342 | 197.997 | 128.576 | 176.959 |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 39.893  | 49.899  | 45.826  | 40.891  | 43.153  |
| Average Payment Period, Current Liabilities                         | 54.410  | 54.713  | 50.243  | 42.565  | 49.007  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .697    | .737    | .763    | .756    | .742    |
| Fixed Asset Financing   | .481    | .416    | .358    | .335    | .345    |
| Cash Flow Divided by Total Debt                                     | .333    | .426    | .446    | .432    | .408    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .228    | .324    | .292    | .285    | .347    |
| Debt Service Coverage Total   | 5.356   | 6.820   | 6.919   | 6.687   | 9.470   |
| Debt Service Coverage Total with Operating Income Only              | 3.835   | 5.301   | 4.690   | 4.562   | 8.159   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .065    | .086    | .083    | .059    | .051    |
| Operating Margin  | .028    | .055    | .041    | .025    | .037    |
| Non Operating Revenue Margin  | .580    | .382    | .522    | .593    | .290    |
| Return On Assets  | .055    | .071    | .070    | .061    | .054    |
| Return On Equity  | .078    | .096    | .092    | .080    | .073    |
| Markup  | 1.823   | 1.658   | 1.575   | 1.548   | 1.536   |
| Deductible  | .417    | .335    | .311    | .312    | .302    |
| Markup Adjustment for Deductible                                    | 1.077   | 1.113   | 1.096   | 1.076   | 1.080   |
| Reported Income Index   | .944    | .519    | .801    | -1.644  | 2.182   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | .845    | .823    | .845    | 1.029   | 1.049   |
| Fixed Asset Turnover  | 2.035   | 2.112   | 2.149   | 2.449   | 2.721   |
| Average Age Plant Depreciation Only                                 | 8.942   | 9.292   | 10.955  | 10.009  | 9.552   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .047    | .104    | .124    | .202    | .083    |
| Total Operating Revenue Growth                                      | .069    | .135    | .108    | .182    | .097    |
| Realized Gains Divided by Non-Operating Revenue                     | -0.151  | .173    | .426    | .366    | -0.039  |
| Realized Gains Divided by Net Income                                | -0.088  | .066    | .222    | .217    | -0.011  |
| Long Term Debt to Equity  | .276    | .212    | .177    | .179    | .177    |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| York Hospital -- York, Me.                       | FY 2005           | FY 2006           | FY 2007           | FY 2008           | FY 2009           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| DATA ELEMENTS                                    | \$                | \$                | \$                | \$                | \$                |
| <b>Total Current Assets</b>                      | <b>16,212,992</b> | <b>16,599,481</b> | <b>20,273,266</b> | <b>22,436,690</b> | <b>23,960,642</b> |
| Cash and Investment                              | 781,699           | 486,162           | 550,253           | 258,465           | 2,023,381         |
| Current Assets Whose Use is Limited              | 1,980,060         | 1,463,703         | 2,008,212         | 2,203,987         | 3,046,139         |
| Net Patient Accounts Receivable                  | 9,814,244         | 11,126,684        | 13,157,000        | 14,539,166        | 12,596,241        |
| Due from Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Third Party Settlements Receivable               | †                 | †                 | 50,527            | †                 | 1,537,497         |
| Other Accounts Receivable                        | 545,657           | 575,531           | 536,298           | 985,749           | 683,418           |
| Inventory  | 2,073,826         | 2,352,040         | 3,260,888         | 3,570,052         | 3,398,312         |
| Other Current Assets                             | 1,017,506         | 595,361           | 710,088           | 879,271           | 675,654           |
| <b>Total Non-Current Assets</b>                  | <b>63,763,478</b> | <b>65,439,057</b> | <b>68,988,599</b> | <b>68,817,290</b> | <b>65,325,997</b> |
| Trustee Held Investments                         | †                 | †                 | †                 | †                 | †                 |
| Board Designated and Undesignated Investments    | 22,104,928        | 22,590,759        | 25,903,957        | 21,663,924        | 19,470,021        |
| Due From Affiliates                              | †                 | †                 | †                 | †                 | †                 |
| Investments in Affiliates                        | †                 | †                 | †                 | †                 | †                 |
| Other Non-current Assets                         | 4,468,546         | 4,377,561         | 2,610,547         | 6,494,493         | 5,031,494         |
| Gross Property, Plant and Equipment (PP&E)       | 70,175,180        | 72,155,484        | 79,120,423        | 84,869,975        | 90,357,740        |
| Accumulated Depreciation                         | 32,985,176        | 33,684,747        | 38,646,328        | 44,211,102        | 49,533,258        |
| Net Property, Plant and Equipment (PP&E)         | 37,190,004        | 38,470,737        | 40,474,095        | 40,658,873        | 40,824,482        |
| <b>Total Unrestricted Assets</b>                 | <b>79,976,470</b> | <b>82,038,538</b> | <b>89,261,865</b> | <b>91,253,980</b> | <b>89,286,639</b> |
| <b>Total Current Liabilities</b>                 | <b>12,968,496</b> | <b>9,960,734</b>  | <b>12,774,167</b> | <b>16,260,153</b> | <b>14,645,748</b> |
| Current Long Term Debt (LTD)                     | 911,801           | 1,084,001         | 1,294,001         | 1,419,001         | 1,538,001         |
| Accounts Payable and Accrued Expenses            | 9,649,204         | 8,640,967         | 11,480,166        | 13,162,569        | 13,107,747        |
| Estimated Third Party Settlements                | 2,407,491         | 235,766           | †                 | 1,678,583         | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Other Current Liabilities                        | †                 | †                 | †                 | †                 | †                 |
| <b>Total Non-current Liabilities</b>             | <b>20,668,497</b> | <b>21,450,036</b> | <b>26,425,515</b> | <b>29,648,854</b> | <b>30,380,212</b> |
| Long Term Debt                                   | 17,362,821        | 18,371,741        | 19,014,177        | 19,785,517        | 20,766,819        |
| Estimated Third Party Settlements                | †                 | †                 | †                 | †                 | †                 |
| Due to Affiliates                                | †                 | †                 | †                 | †                 | †                 |
| Self Insurance Fund                              | †                 | †                 | †                 | †                 | †                 |
| Accrued Pension and Post Retiree Health Benefits | 2,539,765         | 2,298,294         | 6,525,164         | 9,082,577         | 8,936,327         |
| Other Non-Current Liabilities                    | 765,911           | 780,001           | 886,174           | 780,760           | 677,066           |
| <b>Fund Balance Unrestricted</b>                 | <b>46,339,477</b> | <b>50,627,768</b> | <b>49,972,183</b> | <b>45,344,973</b> | <b>44,260,679</b> |
| <b>Total Liabilities &amp; Equity</b>            | <b>79,976,470</b> | <b>82,038,538</b> | <b>89,171,865</b> | <b>91,253,980</b> | <b>89,286,639</b> |
| <b>Total Restricted Assets</b>                   | <b>7,093,765</b>  | <b>7,462,917</b>  | <b>8,313,354</b>  | <b>7,623,514</b>  | <b>7,846,127</b>  |
| Cash and Investments                             | 7,093,765         | 7,462,917         | 8,313,354         | 7,623,514         | 7,846,127         |
| Receivables                                      | †                 | †                 | †                 | †                 | †                 |
| Other Assets                                     | †                 | †                 | †                 | †                 | †                 |
| <b>Total Restricted Liabilities and Equity</b>   | <b>7,093,765</b>  | <b>7,462,917</b>  | <b>8,313,354</b>  | <b>7,623,514</b>  | <b>7,846,127</b>  |
| <b>Total Restricted Fund Balance</b>             | <b>7,093,765</b>  | <b>7,462,917</b>  | <b>8,313,354</b>  | <b>7,623,514</b>  | <b>7,846,127</b>  |
| Total Liabilities                                | †                 | †                 | †                 | †                 | †                 |
| Temporarily Restricted Net Assets                | 4,720,730         | 5,046,739         | 5,674,361         | 5,189,899         | 5,726,621         |
| Permanently Restricted Net Assets                | 2,373,035         | 2,416,178         | 2,638,993         | 2,433,615         | 2,119,506         |

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

| York Hospital -- York, Me.                           | FY 2005            | FY 2006            | FY 2007            | FY 2008            | FY 2009            |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| DATA ELEMENTS  | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Total Gross Patient Service Revenue (GPSR)</b>    | <b>151,907,770</b> | <b>170,489,672</b> | <b>197,218,791</b> | <b>240,425,574</b> | <b>263,009,850</b> |
| Gross Inpatient Service Revenue                      | 64,554,570         | 61,014,619         | 64,074,359         | 78,794,791         | 78,149,565         |
| Gross Outpatient Service Revenue                     | 87,353,200         | 109,475,053        | 133,144,432        | 161,630,783        | 184,860,285        |
| Free Care (Charity Care)                             | 2,455,017          | 3,124,806          | 4,234,899          | 4,944,245          | 5,384,387          |
| Bad Debt (Provision for Bad Debt)                    | 3,036,991          | 2,749,735          | 4,016,796          | 4,834,751          | 5,828,504          |
| Contractuals   | 62,300,837         | 71,923,385         | 84,525,329         | 106,033,416        | 119,875,886        |
| Changes in Prior Year Estimated/Final Settlements    | †                  | -400,000           | -500,000           | -850,000           | †                  |
| Net Patient Service Revenue                          | 84,114,925         | 93,091,746         | 104,941,767        | 125,463,162        | 131,921,073        |
| Other Operating Revenue                              | 3,102,654          | 2,704,740          | 2,501,915          | 2,742,491          | 2,697,418          |
| <b>Total Operating Revenue</b>                       | <b>87,217,579</b>  | <b>95,796,486</b>  | <b>107,443,682</b> | <b>128,205,653</b> | <b>134,618,491</b> |
| <b>Total Operating Expenses</b>                      | <b>83,671,499</b>  | <b>93,113,704</b>  | <b>105,699,304</b> | <b>128,502,138</b> | <b>132,319,279</b> |
| Depreciation and Amortization                        | 3,848,034          | 4,382,372          | 4,973,767          | 5,606,740          | 5,461,446          |
| Interest   | 949,172            | 1,014,697          | 1,159,448          | 1,044,875          | 1,068,038          |
| Other Operating Expenses                             | 78,874,293         | 87,716,635         | 99,566,089         | 121,850,523        | 125,789,795        |
| <b>Net Operating Income</b>                          | <b>3,546,080</b>   | <b>2,682,782</b>   | <b>1,744,378</b>   | <b>-296,485</b>    | <b>2,299,212</b>   |
| <b>Total Non-operating Revenue</b>                   | <b>1,418,355</b>   | <b>1,544,730</b>   | <b>1,902,844</b>   | <b>-1,347,727</b>  | <b>-3,608,329</b>  |
| <b>Total Investment Income</b>                       | <b>1,374,569</b>   | <b>1,305,250</b>   | <b>1,564,137</b>   | <b>-720,250</b>    | <b>-3,071,538</b>  |
| Interest and Dividends                               | 551,549            | 571,579            | 789,010            | 670,573            | 330,447            |
| Realized Gains/Losses on Sales of Securities         | 823,020            | 733,671            | 775,127            | -1,390,823         | -3,401,985         |
| Permanently Impaired Security Writedowns             | †                  | †                  | †                  | †                  | †                  |
| Gains/Losses on Joint Ventures/Equity Investments    | -326,791           | -37,728            | †                  | †                  | †                  |
| Permanently Impaired Writedowns of Other Assets      | †                  | †                  | †                  | -1,032,644         | -772,271           |
| Other Non-Operating Revenues (Gifts, Bequests, etc.) | 370,577            | 277,208            | 338,707            | 405,167            | 235,480            |
| <b>Excess of Revenue over Expenses</b>               | <b>4,964,435</b>   | <b>4,227,512</b>   | <b>3,647,222</b>   | <b>-1,644,212</b>  | <b>-1,309,117</b>  |
| Extraordinary Gains/Losses                           | †                  | †                  | †                  | †                  | †                  |
| <b>Total Surplus/Deficit</b>                         | <b>4,964,435</b>   | <b>4,227,512</b>   | <b>3,647,222</b>   | <b>-1,644,212</b>  | <b>-1,309,117</b>  |
| <b>Total Change in Unrestricted Net Assets</b>       | <b>1,765,528</b>   | <b>5,140,276</b>   | <b>-655,585</b>    | <b>-4,627,210</b>  | <b>-1,084,294</b>  |
| Net Assets Released for Restrictions - Capital       | †                  | †                  | †                  | 510,000            | 517,887            |
| Unrealized Gains/Losses on Investments               | -245,028           | 257,179            | 1,739,637          | -1,079,632         | †                  |
| Minimum Pension Liability Adjustment                 | -2,953,879         | 655,585            | †                  | -2,413,366         | -293,064           |
| Transfers From/To Affiliates                         | †                  | †                  | †                  | †                  | †                  |
| Mergers  | †                  | †                  | †                  | †                  | †                  |
| Consolidations with Support                          | †                  | †                  | †                  | †                  | †                  |
| Other Changes  | †                  | †                  | -6,042,444         | †                  | †                  |

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

| York Hospital -- York, Me.  | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|---------|---------|---------|---------|---------|
| <b>RATIOS</b>   |         |         |         |         |         |
| <b>Liquidity</b>  |         |         |         |         |         |
| Current Ratio with Board Designated and Undesignated Investments    | 2.955   | 3.934   | 3.615   | 2.712   | 2.965   |
| Current Ratio without Board Designated and Undesignated Investments | 1.250   | 1.666   | 1.587   | 1.380   | 1.636   |
| Days in Accounts Receivable   | 42.587  | 43.626  | 45.762  | 42.298  | 34.851  |
| Acid Test   | .213    | .196    | .200    | .151    | .346    |
| Days Cash on Hand, Current  | 12.628  | 8.021   | 9.271   | 7.313   | 14.586  |
| Days Cash on Hand, Incl Board Designated & Undesignated Investments | 113.705 | 100.949 | 103.140 | 71.655  | 70.606  |
| Average Payment Period, Accounts Payable and Accrued Expenses       | 44.122  | 35.545  | 41.601  | 39.093  | 37.714  |
| Average Payment Period, Current Liabilities                         | 59.300  | 40.974  | 46.290  | 48.293  | 42.139  |
| <b>Capital Structure</b>  |         |         |         |         |         |
| Equity Financing Ratio  | .579    | .617    | .560    | .497    | .496    |
| Fixed Asset Financing   | .467    | .478    | .470    | .487    | .509    |
| Cash Flow Divided by Total Debt                                     | .262    | .274    | .220    | .086    | .092    |
| Cash Flow Divided by Total Debt with Operating Income Only          | .220    | .225    | .171    | .116    | .172    |
| Debt Service Coverage Total   | 4.907   | 4.996   | 4.360   | 2.141   | 2.099   |
| Debt Service Coverage Total with Operating Income Only              | 4.194   | 4.194   | 3.511   | 2.717   | 3.550   |
| <b>Profitability</b>  |         |         |         |         |         |
| Total Margin  | .056    | .043    | .033    | -.013   | -.010   |
| Operating Margin  | .041    | .028    | .016    | -.002   | .017    |
| Non Operating Revenue Margin  | .286    | .365    | .522    | .820    | 2.756   |
| Return On Assets  | .062    | .052    | .041    | -.018   | -.015   |
| Return On Equity  | .107    | .084    | .073    | -.036   | -.030   |
| Markup  | 1.853   | 1.860   | 1.890   | 1.892   | 2.008   |
| Deductible  | .410    | .422    | .429    | .441    | .456    |
| Markup Adjustment for Deductible                                    | 1.108   | 1.088   | 1.090   | 1.067   | 1.102   |
| Reported Income Index   | 2.812   | .986    | -5.563  | .355    | 1.207   |
| <b>Asset Efficiency</b>   |         |         |         |         |         |
| Total Asset Turnover  | 1.108   | 1.187   | 1.225   | 1.390   | 1.467   |
| Fixed Asset Turnover  | 2.345   | 2.490   | 2.655   | 3.153   | 3.297   |
| Average Age Plant Depreciation Only                                 | 8.572   | 7.686   | 7.770   | 7.885   | 9.070   |
| <b>Other Financial Ratios</b>                                       |         |         |         |         |         |
| Total Operating Expense Growth                                      | .090    | .113    | .135    | .216    | .030    |
| Total Operating Revenue Growth                                      | .086    | .098    | .122    | .193    | .050    |
| Realized Gains Divided by Non-Operating Revenue                     | .580    | .475    | .407    | 1.032   | .943    |
| Realized Gains Divided by Net Income                                | .166    | .174    | .213    | .846    | 2.599   |
| Long Term Debt to Equity  | .375    | .363    | .380    | .436    | .469    |

† Data not available or not applicable