### Dirigo Health Agency

#### Income Statement - Pro Forma

*Unaudited Statement - Without accompanying discussion this document is incomplete for 6/1/2009, State Fiscal Year 2009*

**Revenue:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Code</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer &amp; Individual's Contributions</td>
<td></td>
<td>$27,828,187.98</td>
</tr>
<tr>
<td>Membership Fees</td>
<td></td>
<td>$763,679.28</td>
</tr>
<tr>
<td>Less: Subsidy Discounts</td>
<td></td>
<td>$(3,454,112.41)</td>
</tr>
<tr>
<td>Grants</td>
<td></td>
<td>$(5,482)</td>
</tr>
<tr>
<td><strong>Savings Offset Payment</strong></td>
<td></td>
<td>$41,458,157.37</td>
</tr>
<tr>
<td>Misc Income</td>
<td></td>
<td>2,952</td>
</tr>
<tr>
<td>Contribution from General Fund</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Adj of All Other Balance Forward</td>
<td></td>
<td>1,764</td>
</tr>
<tr>
<td>Jury Duty Reimbursement</td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>NSF Fees</td>
<td></td>
<td>60</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td></td>
<td>$66,595,216</td>
</tr>
</tbody>
</table>

**Cost of Services**

<table>
<thead>
<tr>
<th>Description</th>
<th>Code</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer/Individual Cost of Coverage</td>
<td>6581</td>
<td>$27,318,387.89</td>
</tr>
<tr>
<td>Agency Cost of Coverage</td>
<td>6584</td>
<td>31,087,011.70</td>
</tr>
<tr>
<td><strong>Allocation of Healthy ME Funding PL 200</strong></td>
<td>6584</td>
<td>$(5,000,000)</td>
</tr>
<tr>
<td>Parent Expansion program</td>
<td>2981</td>
<td>$4,399,999.83</td>
</tr>
<tr>
<td>Medicaid (expansion)</td>
<td>6585</td>
<td>-</td>
</tr>
<tr>
<td>HealthyME Incentives</td>
<td>6583</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Cost of Services</strong></td>
<td></td>
<td>$57,805,399</td>
</tr>
</tbody>
</table>

**Gross Profit (Loss):**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,789,817</td>
</tr>
</tbody>
</table>

**Total Operating Expenses:**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,181,726.21</td>
</tr>
</tbody>
</table>

**Net Gain (Loss):**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,608,090.49</td>
</tr>
</tbody>
</table>

### Notes:

*Unaudited Statement - Without accompanying discussion this document is incomplete

**It is projected that there is an additional $10.4 million of SOP Year 3 Revenue that will be collected over the first three quarters of State Fiscal Year 2009.

***As of November 30, 2008 DHA has received $2,500,000 of the $5,000,000 in accordance with Public Law 2007 629.

In accordance with Accrual based accounting procedures, DHA recognizes Revenue in the period that the services are rendered and payments are anticipated to be collected. In addition, Employer/Individual Cost of Coverage expenditure is recognized during the period which payment is rendered for invoiced services. DHA does encounter instances where Employer/Individuals do submit payments prior to the month when services are to be rendered. These "pre-payments" will be reviewed and addressed at year-end with a Deferred Revenue entry if required.
Year 2010.