

12.5 Consider the following balance sheet.

**BestCare Health Insurer Balance
Sheet June 30, 2016 (in Thousands)**

ASSETS	
Current assets	
Cash and cash equivalents	\$ 2,737
Net premiums receivable	821
Other current assets	<u>387</u>
Total current assets	<u>\$3,945</u>
Long-term investments	<u>\$4,424</u>
Net property and equipment	<u>\$ 1,500</u>
Total assets	<u>\$9,869</u>
LIABILITIES AND EQUITY	
Healthcare costs payable	\$ 2,145
Accrued expenses	929
Unearned premiums	<u>382</u>
Total current liabilities	<u>\$ 3,456</u>
Long-term debt	<u>\$4,295</u>
Total liabilities	<u>\$ 7,751</u>
Equity	<u>\$ 2,118</u>
Total liabilities and equity	<u>\$9,869</u>

- How does this balance sheet differ from the one presented in exhibit 12.1 for Park Ridge Homecare?
- What is BestCare's debt ratio? How does it compare with Park Ridge Homecare's debt ratio?

Answer Guide To Fundamentals Of Healthcare Finance

Yan Bai



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