

12.5 Consider the following balance sheet.

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

|                               |                 |
|-------------------------------|-----------------|
| <b>ASSETS</b>                 |                 |
| 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>  |
| <b>LIABILITIES AND EQUITY</b> |                 |
| 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

**Louis C. Gapenski**



## **Answer Guide To Fundamentals Of Healthcare Finance:**

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