

**REPORT C3:  
QUARTERLY BALANCE SHEET**

Mental Health Organization \_\_\_\_\_

Report Period:  4<sup>th</sup> Quarter (Oct-Dec)     1<sup>st</sup> Quarter (Jan-Mar)  
 2<sup>nd</sup> Quarter (Apr-Jun)     3<sup>rd</sup> Quarter (Jul-Sep)

**Report due within 60 calendar days after the end of each calendar quarter.**

Category	MHO Activities Under this Agreement
<b>CURRENT ASSETS</b>	
1. Cash and Cash Equivalents	
2. Short-Term Investments	
3. Investment Income Receivables	
4. Health Care Receivables	
5. Prepaid Expenses	
6. Other Current Assets	
<b>7. Total Current Assets</b>	
<b>OTHER ASSETS</b>	
8. Restricted Cash and Restricted Securities	
9. Other Long-Term Investments	
10. Other Assets (Please specify)	
(a)	
(b)	
(c)	

Category	MHO Activities Under this Agreement
<b>11. Total Other Assets</b>	
<b>PROPERTY AND EQUIPMENT</b>	
12. Land, Buildings and Improvements	
13. Furniture and Equipment	
14. Leasehold Improvements	
15. Other Property and Equipment	
<b>16. Total Property and Equipment</b>	
<b>17. TOTAL ASSETS</b>	
<b>CURRENT LIABILITIES</b>	
18. Accounts Payable	
19. Claims Payable	
20. Incurred but Not Reported	
21. Accrued Medical Incentive Pool	
22. Loans and Notes Payable	
23. Other Current Liabilities	
24. Stop Loss Insurance	
<b>25. Total Current Liabilities</b>	
<b>OTHER LIABILITIES</b>	
26. Loans and Notes Payable	
27. Other Liabilities	
<b>28. Total Other Liabilities</b>	
<b>29. TOTAL LIABILITIES</b>	

Category	MHO Activities Under this Agreement
<b>NET WORTH</b>	
30. Contributed Capital	
31. Contingency Reserves	
32. Retained Earnings/Fund Balance	
33. Other Net Worth	
<b>34. Total Net Worth</b>	
<b>35. TOTAL LIABILITIES AND NET WORTH</b>	

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*Preparer's signature and phone number*

## Report C3: Quarterly Balance Sheet

Other Definitions for this report:

**Balance Sheet:** A financial statement that has been developed using generally accepted accounting principles and that shows the financial position of a business on a particular date.

If separate accounts are not kept for Covered Services, balance sheet information for such Covered Services may be allocated using an estimation procedure. Such procedure and all assumptions must be disclosed in Notes. This estimation procedure must be used throughout the report.

1. **Cash and Cash Equivalents:** Cash in the bank or on hand, available for current use. Cash equivalents are investments maturing 90 calendar days or less from date of purchase.
2. **Short-Term Investments:** Principal amounts of investments in securities that are readily marketable, maturing one year or less from date of purchase.
3. **Investment Income Receivables:** Income, including interest accrued or dividends earned on short term or long term investments.
4. **Health Care Receivables:** Includes Fee-For-Service, coordination of benefits, subrogation, copayments, reinsurance recoveries and non-affiliated provider receivables.
5. **Prepaid Expenses:** Any expenses paid and recorded in advance of its use or consumption in the business, which properly represents a portion as an expense of the current period and a portion as an asset on hand at the end of the period.
6. **Other Current Assets:** Other assets not included in the asset categories listed above, including any other accounts receivable.
7. **Total Current Assets:** The sum of lines 1 through 6.
8. **Restricted Cash and Restricted Securities:** Assets restricted for statutory Insolvency requirements held for contract.

9. **Other Long-Term Investments:** Principal amounts of investments with a maturity longer than one year from date of purchase or no stated maturity date.
10. **Other Assets:** Other assets, such as aggregate write-ins, bonds, preferred stocks, receivables from securities, etc. (Please specify)
11. **Total Other Assets:** The sum of lines 8 through line 10.
12. **Land, Buildings and Improvements:** Net book value of land and buildings owned by Contractor, and any improvements made to buildings, or improvements in progress.
13. **Furniture and Equipment:** Net book value of office equipment, including computer hardware and software (where permitted), and furniture owned by Contractor.
14. **Leasehold Improvements:** Net book value of improvements to facilities not owned by Contractor. Provide net amount (gross amount less amortization).
15. **Other Property and Equipment:** Net book value of other tangibles and, fixed assets that are not included on Lines 12, 13, and 14.
16. **Total Property and Equipment:** The sum of lines 12 through line 15.
17. **Total Assets:** The sum of lines 7, 11 and 16.
18. **Accounts Payable:** Amounts due to creditors for the acquisition of goods and services (trade and vendors rather than health care practitioners) on a credit basis.
19. **Claims Payable:** Claims reported and booked as payables claims (minus incentives and stop loss).
20. **Incurred But Not Reported (IBNR):** An estimate for claims which have been incurred as of the last date of the report period for which Contractor is responsible but has not yet determined the specific amount of liability.
21. **Accrued Medical Incentive Pool:** Liability for arrangements whereby Contractor agrees to share Utilization savings with Individual Practice Associations, physician groups, or other providers.
22. **Loans and Notes Payable:** The principal amount on loans or notes due within one

23. **Other Current Liabilities:** Any payable amount other than direct health care services to affiliates and any liabilities not included in the current liabilities categories listed above.
24. **Stop Loss Insurance:** Protection against catastrophic and unexpected expenses related to Capitated Services. The method of protection may include the purchase of stop loss coverage, reinsurance, self insurance or any other alternative determined acceptable by OMHAS.
25. **Total Current Liabilities:** The sum of lines 18 through 24.
26. **Loans and Notes Payable:** Loans and notes signed by Contractor, not including current portion payable, that are of a long term nature (liquidation not expected to occur within one year of the date of the statement).
27. **Other Liabilities:** Other liabilities not included in the liabilities categories listed above.
28. **Total Other Liabilities:** The sum of lines 26 and 27.
29. **Total Liabilities:** The sum of lines 25 and 28.
30. **Contributed Capital:** Capital donated to Contractor.
31. **Contingency Reserves:** Reserves held for contingency purposes as defined in state statutes and regulations.
32. **Retained Earnings/Fund Balance:** The undistributed and unappropriated amount of surplus.
33. **Other Net Worth:** Other net worth items not reported on any other lines.
34. **Total Net Worth:** The sum of line 30 through 33.
35. **Total Liabilities and Net Worth:** The sum of lines 29 and 34.