

Report 105 – Balance Sheet- Assets, Liabilities, and Equities Submissions Instructions

All reports need to identify Report Number with Start/End Dates, MCO Plan ID/NPI and Name, Preparer Name and Email, and the Submission Date

- Excel spreadsheet* from MCO listing
- Complete one (1) report for Nevada Medicaid and Checkup business and
- (1) report for Overall (aggregate) business.
 - Assets
 - Current Assets -Assets that are relatively liquid, usually short-term holdings including investments maturing in one (1) year or less from the date of purchase. Restricted assets for the general performance security bond, contracts, reserves, etc., are not to be included as current assets.
 - Note: Generally if an asset is to be turned into cash or is to be used to pay a current liability within one (1) year or the operating cycle, whichever is longer, it is considered current.
 - Line 1 – Cash and Cash Equivalents – Include cash and cash equivalents, available for current use. Cash equivalents are investments maturing ninety (90) days or less from the date of purchase. Exclude restricted cash (and equivalents) and any cash (and equivalents) pledged by the Contractor to satisfy the DHCFP performance security bond requirement.
 - Line 2 – Short-Term Investments – Include readily saleable investments, including marketable securities, maturing one (1) year or less from date of purchase and expected to be redeemed or sold within one (1) year of the balance sheet date. Exclude investments maturing ninety (90) days or less from the date of purchase and restricted securities. Exclude investments pledged by the Contractor to satisfy the DHCFP performance security bond requirements.
 - Line 3-A – Capitation Payment Receivable from DHCFP – Include net amounts receivable from DHCFP for capitation as of the balance sheet date.
 - Line 3-B – Supplemental Omnibus Reconciliation Act (SOBRA) Payment Receivable from DHCFP – Include net amounts receivable from DHCFP for maternity SOBRA payments as of the balance sheet date.
 - Line 4 – Reinsurance Recovery and/or Receivable – Include the value of estimated recovery.
 - Line 5 – Investment Income Receivable – Include income earned but not yet received from cash equivalents, investments, performance security bonds, and short- and long-term investments.
 - Line 6 – Due from Affiliates – Include the net amount of receivables due from affiliates expected to be collected within one (1) year of the balance sheet date. Only the net amount is reported; therefore, there won't be a short-term asset and liability reported at the same time. Include amounts that involve the lending of money, extension of credit, or any investment in an affiliate. Exclude amounts due from affiliates resulting from transactions in the normal course of business (i.e., claims payables, capitation payable) and non-current amounts due from affiliates.
 - Line 7 – Unassigned.
 - Line 8 – Other Current Assets – Include all other current assets (i.e., income taxes receivable) not accounted for elsewhere on the balance sheet. Any receivables from providers should be accounted for here; they should not be netted against the IBNRs.

b. Other Assets

- Line 10 – General performance security bond – Include all cash and investments pledged to meet the DHCFP performance security bond requirement. Exclude surety bonds or letters of credit that do not represent actual assets of the Contractor.
- Line 11 – Restricted Cash and Other Assets – Include cash, securities, receivables, etc., whose use is restricted. Exclude any investments pledged by the Contractor to satisfy the DHCFP performance security bond requirement.
- Line 12 – Long-Term Investments – Include investments with a maturity of more than one (1) year from the date of purchase, or with no stated maturity date that are expected to be held longer than one (1) year. Exclude any investments pledged by the Contractor to satisfy the DHCFP performance security bond requirement.
- Line 13 – Due From Affiliates – Include the net amount of receivables due from affiliates not expected to be collected within one (1) year of the balance sheet date. Only the net amount is reported; therefore, a long-term asset and liability will never be reported at the same time. Include amounts that involve the lending of money, extension of credit, or any investment in an affiliate. Exclude amounts due from affiliates resulting from transactions in the normal course of business (i.e., claims payable, capitation payable) and current amounts due from affiliates.
- Line 14 – Other Non-Current Assets – Include all other non-current assets not accounted for elsewhere on the balance sheet.

c. Property and Equipment

- Fixed assets including land, buildings, leasehold improvements, furniture, equipment, etc.
- Line 16 – Land – Include real estate owned by the Contractor.
- Line 17 – Buildings – Include buildings owned by the Contractor, including buildings under a capital lease, and improvements to buildings owned by the Contractor. Exclude improvements made to leased or rented buildings or offices.
- Line 18 – Leasehold Improvements – Include capital improvements to facilities not owned by the Contractor.
- Line 19 – Furniture and Equipment – Include medical equipment, office equipment, data processing hardware and software (where permitted), and furniture owned by the Contractor, as well as similar assets held under capital leases.
- Line 20 – Vehicles – Include vehicles owned by the Contractor, including any vehicles held under capital lease.
- Line 21 – Other – Include all other fixed assets not falling under one of the other specific fixed asset categories.
- Line 23 – Accumulated Depreciation and Amortization – Include the total of all depreciation and amortization accounts relating to the various fixed asset accounts.

○ 2) Liabilities and Equity

- Current Liabilities
 - Obligations whose liquidation is reasonably expected to occur within one (1) year from the date of the balance sheet.
 - Line 1 – Accounts Payable – Include amounts due to creditors for the acquisition of goods and services on a credit basis. Exclude amounts due to providers for services relating to the delivery of health care.
 - Line 2 – Accrued Administrative Expenses Payable – Include accrued expenses and management fees, and any other amounts, estimated as of the balance sheet date (i.e., payroll, payroll taxes). Also include accrued interest payable on debts.
 - Line 3 – Capitation Payable (Providers) – Include net amounts owed to providers for monthly capitation. Exclude capitation payable to DHCFP as a result of an overpayment (this amount should be reported on Line 9).
 - Line 4 – Medical Claims Payable – Include the total of reported but unpaid claims (RBUCs) and incurred but not reported claims (IBNRs). This liability relates to claims for expense categories (Lines 6 through 35, in Report Q1).
 - Line 5 – Accrued Medical Incentive Pool – Include liabilities for arrangements whereby the Contractor agrees to share utilization savings (such as withhold amounts) with various providers. Exclude claims from providers reported in claims payable. Also exclude risk arrangements where the provider is "at risk" for excessive medical utilization.
 - Line 6 – Unassigned.
 - Line 7 – Current Portion of Long-Term Debt – Include the principal amount on loans, notes, and capital lease obligations due within one (1) year of the balance sheet date. Exclude long-term portion of, and accrued interest on, principal on loans, notes, and capital lease obligations.
 - Line 8 – Due to Affiliates – Include the net amount of payables due to affiliates expected to be paid within one (1) year of the balance sheet date. Only the net amount is reported; therefore, a short-term asset and liability will never be reported at the same time. Include amounts that involve the lending of money, extension of credit, or any investment in an affiliate. Exclude amounts due to affiliates resulting from transactions in the normal course of business (i.e., claims payable, capitation payable) and non-current amounts due to affiliates.
 - Line 9 – Other Current Liabilities (Specify) – Include those current liabilities not specifically identified elsewhere, i.e., income taxes payable and capitation amounts payable to DHCFP.
 - Other Liabilities
 - Those obligations whose liquidation is not reasonably expected to occur within one (1) year of the date of the balance sheet.
 - Line 11 – Long-Term Debt Excluding Current Portion – Include the long-term portion of principal on loans, notes, and capital lease obligations. Exclude current portion of, and accrued interest on, principal on loans, notes, and capital lease obligations (reported on Line 7).

- Line 12 – Due to Affiliates – Include the net amount of payables due to affiliates not expected to be paid within one (1) year of the balance sheet date. Only the net amount is reported; therefore, there will never be an asset and liability reported at the same time. Include amounts that involve the lending of money, extension of credit, or any investment in an affiliate. Exclude amounts due to affiliates resulting from transactions in the normal course of business (i.e., claims payable, capitation payable) and current amounts due to affiliates.
- Line 13 – Other Non-Current Liabilities (Specify) – Include those non-current liabilities not specifically identified elsewhere. Any significant amounts should be disclosed in the notes to the financial statements.
- 3) Equity
 - Preferred stock; common stock; treasury stock; additional paid-in and contributed capital and retained earnings/fund balance.
 - Line 16 – Preferred Stock – Should equal the par value, or in the case of no-par shares, the stated or liquidation value, per share multiplied by the number of issued shares.
 - Authorized preferred stock is the number of shares that a corporation has been authorized to issue.
 - Issued preferred stock is the cumulative total number of authorized shares issued, whether or not outstanding. The number of issued shares includes treasury stock.
 - Outstanding preferred stock is the number of authorized shares that have been issued and are presently held by stockholders, excluding treasury stock.
 - Line 17 – Common Stock – Should equal the par value, or in the case of no-par shares, the stated value, per share multiplied by the number of issued shares. Authorized, issued, and outstanding shares have the same meanings as in Line 16.
 - Line 18 – Treasury Stock – Par Value Method - Amount should equal the par value per share multiplied by the number of shares held. Cost Method - Should equal the cost of acquiring the treasury stock.
 - Line 19 – Additional Paid-In Capital – Include amounts paid and contributed in excess of the par or stated value of shares issued.
 - Line 20 – Contributed Capital – Include capital donated to the Contractor. Describe the nature of the donation, as well as any restrictions on this capital, in the notes to financial statements.
 - Line 21 – Retained Earnings/Fund Balance – Include the undistributed and inappropriate amount of earned surplus. This would be the fund balance for not-for-profit corporations.
- Submit electronically on SFTP site.
- *All Forms needs to have MCO Plan ID, Name, and Contact email

