

**REPORT C5:  
FISCAL YEAR CASH FLOW ANALYSIS FOR CORPORATE ACTIVITY-INDIRECT METHOD**

MHO

Contractor: \_\_\_\_\_

Report Period:

\_\_\_\_\_ through \_\_\_\_\_

Report is due within 90 calendar days after the end of Contractor’s fiscal year.

Provide the cash flow information for Corporate Activity. Note that cash flow resulting from an increase in operating assets, a decrease in operating liabilities, and a payment out is a debit. Note that cash flows resulting in receipt of cash or proceeds are credits.

CASH FLOWS PROVIDED BY			MHO CORPORATE ACTIVITY
<b>OPERATING ACTIVITIES</b>		1. Net Income (Loss)	
	Adjustment to reconcile net income (loss to net cash)	2. Depreciation and Amortization	
	(Increase)/Decrease in Operating Assets	3. Health Care Receivables	
		4. Other Operating Costs	
		5. Claims Payable	
	Increase (Decrease) in Operating Liabilities	6. Unearned Capitation Amounts	
		7. Accounts Payable	
		8. Accrued Incentive Pool	
		9. Other Operating Activities	
<b>10. NET CASH PROVIDED (USED) FROM OPERATING ACTIVITIES</b>			

**Report C5:**

**Fiscal Year Cash Flow Analysis for Corporate Activity  
Indirect Method (Continued)**

		<b>MHO Corporate Activity</b>
<b>CASH FLOW PROVIDED BY INVESTING ACTIVITIES</b>	11. Receipts from Investments	
	12. Receipts for Sales of Property and Equipment	
	13. Payments for Investments	
	14. Payments for Property and Equipment	
	15. Other Increase (Decrease) in Cash Flow for Investing Activities	
<b>16. NET CASH PROVIDED BY INVESTING ACTIVITIES</b>		
<b>CASH FLOW PROVIDED BY FINANCING ACTIVITIES</b>	17. Proceeds from Paid in Capital or Issuance of Stock	
	18. Loan Proceeds	
	19. Principal Payments on Loans	
	20. Dividends Paid	
	21. Principal Payments under Lease Obligations	
	22. Other Cash Flow Provided by Financing Activities	
<b>23. NET CASH PROVIDED BY FINANCING ACTIVITIES</b>		
<b>24. NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
<b>25. CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORT PERIOD</b>		
<b>26. CASH AND CASH EQUIVALENTS AT END OF REPORT PERIOD</b>		

\_\_\_\_\_  
*Preparer's signature and phone number)*

## **Report C 5: Fiscal Year Cash Flow Analysis for Corporate Activity – Indirect Method**

Contractor shall provide a Cash Flow Analysis report based on the corporate fiscal year within 60 days after the end of that fiscal year.

**MHO Corporate Activity:** Total financial information of any relevant organization, partnership, or joint venture incorporated under or subject to the provisions of ORS Chapters 60, 65, 190 and 732.005. The Corporate Activity for each Contractor is defined in Part I of this Agreement.

**CASH FLOW PROVIDED BY OPERATING ACTIVITIES:** Financial report estimating cash generated or lost from operating activities.

- 1. Net Income (Loss):** Report Corporate Activity on Report C4, Line 14 for the current quarter.
- 2. Depreciation and Amortization:** Depreciation on property and equipment, and amortization on land.
- 3. Health Care Receivable:** Report any cash flow generated or lost by changes in health care receivables. Include non-cash or non-cash equivalent transactions. Remove the effects of all deferrals of receipts and payments and accruals of receipts and payments.
- 4. Other Operating Assets:** Report any cash flow generated or lost by changes in other operating assets. Include non-cash or non-cash equivalent transactions. Remove the effects of all deferrals of receipts and payments and accruals of receipts and payments.
- 5. Claims payable:** Report any cash flow generated or lost by changes in claims payable. Include non-cash or non-cash equivalent transactions. Remove the effects of all deferrals of receipts and payments and accruals of receipts and payments.
- 6. Unearned Capitation Amounts:** Report any cash flow generated or lost by changes in unearned capitation. Include non-cash or non-cash equivalent transactions. Remove the effects of all deferrals of receipts and payments and accruals of receipts and payments.

- 7. Accounts Payable:** Report any cash flow generated or lost by changes in accounts payable. Include non-cash or non-cash equivalent transactions. Remove the effects of all deferrals of receipts and payments and accruals of receipts and payments.
- 8. Accrued Incentive Pool:** Report any cash flow generated or lost by changes in accrued incentive pool. Include non-cash or non-cash equivalent transactions. Remove the effects of all deferrals of receipts and payments and accruals of receipts and payments.
- 9. Other Operating Activities:** Report any other cash flow generated or lost by changes in other operating liabilities. Include non-cash or non-cash equivalent transactions. Remove the effects of all deferrals of receipts and payments and accruals of receipts and payments.
- 10. NET CASH PROVIDED (USED) FROM OPERATING ACTIVITIES:** Sum of lines 1 through 9. To arrive at net cash provided by operating activities, remove from net income the effects of all deferrals of receipts and payments and accruals of receipts and payments.

**CASH FLOWS PROVIDED BY INVESTING ACTIVITIES:** Financial report showing the cash generated or lost from different investing activities.

- 11. Receipts from Investments:** Cash generated by the transfer of cash out of either short-term or long-term investment transactions, including restricted cash reserves and other assets which relate to transactions reported in Report C3.
- 12. Receipts for Sales of Property and Equipment:** Cash generated by the transfer of cash into property and equipment sales transactions reported in Report C3. Include any advance payments, down payments or other payments made at the time of purchase or shortly before or after the purchase of the property and equipment and productive assets including leasehold improvements.
- 13. Payments for Investments:** Cash lost by the transfer of cash into either short-term or long-term investment transactions reported in Report C3. Include cash lost by transfer of cash into restricted cash reserves and other assets which relate to transactions reported in Report C3.
- 14. Payments for Property and Equipment:** Cash lost by the transfer of cash into property and equipment sales transactions reported in Report C3. Include advance payments, down payments, or other amounts paid at the time of purchase or shortly before or after the purchase of the property and equipment.

**15. Other Increase (Decrease) in Cash Flow for Investing Activities:** Report any other cash flow generated or lost by changes in investing activities.

**16. NET CASH PROVIDED BY INVESTING ACTIVITIES:** Sum of lines 11 through 15.

**CASH FLOWS PROVIDED BY FINANCING ACTIVITIES:** Financial report showing the cash generated or lost from different financing activities.

**17. Proceeds from Paid in Capital or Issuance of Stock:** Cash generated by the transfer of cash from paid in capital surplus or issuance of stock.

**18. Loan Proceeds:** Cash generated by the transfer of cash from loan proceeds transactions.

**19. Principal Payments of Loans:** Cash lost by the transfer of cash from loan proceeds transactions.

**20. Dividends Paid:** Cash lost by paying dividends reported in Report C3.

**21. Principal Payments under Lease Obligations:** Cash lost by the transfer of cash from loan proceeds transactions from lease obligations. Include loans and notes payable transactions reported in Report C3.

**22. Other Cash Flow Provided by Financing Activities:** Any cash flow generated or lost by the transfer of cash in a financial transaction.

**23. NET CASH PROVIDED BY FINANCING ACTIVITIES:** Sum of lines 17 through 22.

**24. NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS:**  
The sum of lines 10, 16 and 22.

**25. CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORT PERIOD:** The total net cash provided by operating activities, by investing activities, and by financing activities at the beginning date specified in the report period on Report C5.

**26. CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD:**  
The sum of lines 23 and 24.