



PROVIDER

FINANCIAL REPORTING GUIDE

Effective July 1, 2008

Maricopa County
Regional Behavioral Health Authority

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DEFINITIONS

<u>TERM</u>	<u>DEFINITION</u>
ADHS	Arizona Department of Health Services
AHCCCS	Arizona Health Care Cost Containment System
AICPA	American Institute of Certified Public Accountants
A.R.S.	Arizona Revised Statutes
CMHS	Community Mental Health (Block Grant)
DBHS	Division of Behavioral Health Services
DBT	Dialectic Behavioral Therapy
FASB	Financial Accounting Standards Board
FFS	Fee-For-Service
FTE	Full Time Equivalent employee (both contracted and non-contracted)
GAAP	Generally Accepted Accounting Principles
IBNR	Incurred But Not Reported (claim)
IOP	Intensive Outpatient
PAH	Provider Assisted Housing
RBHA	Regional Behavioral Health Authority (Contractor)
RBUC	Reported But Unpaid Claim
SAPT	Substance Abuse Prevention and Treatment (Block Grant)
SFAS	FASB Statement of Financial Accounting Standards
SMI	Seriously Mentally Ill
	Magellan Health Services of Arizona, Inc. the Regional Behavioral Health Authority (RBHA) for Maricopa County

OVERVIEW

The purpose of this reporting guide is to outline the quarterly and annual financial reports required for any service provider receiving contract revenue from Magellan Health Services of Arizona, Inc. The primary objectives of this reporting guide are to establish consistency and uniformity in financial reporting and to provide guidelines to assist providers in meeting contractual reporting requirements.

GENERAL ACCOUNTING ISSUES

A. **Financial Standards**

Financial Statements must be prepared and presented in accordance with GAAP and all other applicable authoritative literature. It is the provider's responsibility to ensure that all reports submitted are accurate, complete and timely. An explanation of adjustments made for prior periods and any auditor's adjustments made are to be disclosed on "Attachment C – Disclosures".

B. **Fiscal Monitoring**

Magellan Health Services of Arizona has a mandated responsibility to monitor providers, to report applicable financial information to ADHS/DBHS, and to review the operational and financial systems of providers. The format and content of the required reports are subject to change. Providers will be given a reasonable time period for review and comment regarding any proposed changes.

Questions regarding the content or format of a report are to be directed to the Magellan of Arizona Chief Financial Officer and submitted in writing to Magellan Health Services of Arizona, Inc. Finance Department.

C. **Requirements for Reporting**

Providers are subject to the following reporting requirements based on the level of contract revenue received from Magellan Health Services of Arizona, Inc.:

A. Contract revenues less than \$250,000.

Provider must submit annual unaudited financial statements to the Magellan Health Services of Arizona, Inc. Finance Department 30 days after the contract year-end. Final reconciliations for annual unaudited statements are due no later than 120 days after the contract year-end.

B. Contract revenues between \$250,000 and \$499,999.

Provider must submit four (4) quarterly unaudited financial statements to the Magellan Health Services of Arizona, Inc. Finance Department 30 days after the quarter-end. Final reconciliations for the 4th quarter unaudited statements are due no later than 120 days after the contract year-end.

C. Contract revenues of \$500,000 or more.

Provider must submit four (4) quarterly unaudited financial statements 30 days after the quarter-end and two (2) copies of an annual certified financial report along with any management letters to the Magellan Health Services of Arizona, Inc. Finance Department 120 days after the contract year- end.

Some providers may receive substantial Federal funding (\$500,000 or more) through Magellan Health Services of Arizona, Inc. and other sources, or otherwise be deemed a sub-recipient of Federal funds and required to obtain an OMB Circular A-133 audit. In such cases, the provider must submit two (2) copies of the A-133 audit report to the Magellan Health Services of Arizona, Inc. Finance Department within 30 days after receipt of the audit report and no later than 120 days after the contract year-end.

D. Reporting Packages & Time Frames

The following quarterly and annual financial reports are required, should include the following statements, and are to be filed within the following time frames:

Unaudited Annual Financial Statements

Due to Magellan Health Services of Arizona, Inc. **30 days after the contract year-end** and must include the following reports:

- Certification Statement (Attachment A)
- Statement of Financial Position (Attachment B)
- Statement of Financial Position Disclosures (Attachment C)
- Statement of Activities (contract year-to-date) (Attachment D)
- Statement of Changes in Net Assets (no specified format)

Unaudited Quarterly Financial Statements

Due to Magellan Health Services of Arizona, Inc. **30 days after the quarter-end** and must include the following reports:

- Certification Statement (Attachment A)
- Statement of Financial Position (Attachment B)
- Statement of Financial Position Disclosures (Attachment C)
- Statement of Activities (contract year-to-date) (Attachment D)
- Statement of Changes in Net Assets (no specified format)

Magellan Health Services of Arizona, Inc. recognizes that interim financial statements are based on information available at the end of the reporting period, which may be incomplete. Revisions to a prior period will invalidate the previously submitted report. If material revisions are submitted after the Magellan Health Services of Arizona, Inc. due date, then sanctions may be imposed for untimely reporting.

Final reconciliations for annual unaudited financial statements and 4th quarter unaudited financial statements are due no later than **120 days after the contract year- end**.

Audited Annual Financial Statements (no OMB Circular A-133 audit required)

Due to Magellan Health Services of Arizona, Inc. **120 days after the contract year-end** and must include the following reports:

- Two (2) copies of an annual certified financial audit report along with any management and opinion letters
- Supplemental Statement of Financial Position Disclosures (Attachment C)
- Supplemental Statement of Activities (Attachment D)

Providers required to submit annual audit reports 120 days after year-end must also submit unaudited 4th quarter statements 30 days after year-end.

Audited Annual Financial Statements (OMB Circular A-133 audit required)

Due to Magellan Health Services of Arizona, Inc. **within 30 days after receipt of the audit report and no later than 120 days after the contract year-end** and must include the following reports:

- Two (2) copies of an annual certified financial audit report along with any management and opinion letters
- Supplemental Statement of Financial Position Disclosures (Attachment C)
- Supplemental Statement of Activities (Attachment D)

Two (2) copies of an OMB Circular A-133 audit and program specific schedules

Providers required to submit annual audit reports 120 days after year-end must also submit unaudited 4th quarter statements 30 days after quarter-end.

If report due dates fall on a weekend or State recognized holiday, the reports will be due the next business day. All reports are due by 4:30 p.m. on the due date and are not considered received until actually delivered to the Magellan Health Services of Arizona, Inc. Finance Department. The preferred method for submission is via email. Magellan Health Services of Arizona, Inc. requests providers to submit all quarterly and annual unaudited financial statements in an electronic format. Acceptable formats include Adobe (.pdf) and Microsoft Excel (.xls). However, two (2) hard copies of annual audit reports and OMB Circular A-133 audit reports are still required. Financial reports may be emailed, faxed, mailed, or hand delivered and should be sent to the following address:

Magellan Health Services of Arizona, Inc.
Finance Department
Attention: Teri Krantz, Provider Reimbursement Manager
4129 East Van Buren Street, Suite 150
Phoenix, Arizona 85008
Email: MaricopaFinance@MagellanHealth.com

E. Sanctions

Magellan Health Services of Arizona, Inc. has the right to impose sanctions or financial penalties on providers for failure to perform their contractual obligations. Failure of a provider to submit accurate, complete, reliable, and timely financial reports may result in one or more sanctions listed in the contract. It is Magellan Health Services of Arizona, Inc. and ADHS/DBHS policy to sanction in the full amount if reports are not accurate, complete, reliable, and received on their due date; there will be no proration of sanctions. It is the responsibility of providers to comply with these requirements.

Extensions may be granted, and must be requested using the Magellan Health Services of Arizona, Inc. extension request form (see Attachment E). Requests for extensions of two (2) weeks or less should be sent via e-mail to Magellan Health Services of Arizona, Inc., Finance Department at: MaricopaFinance@MagellanHealth.com

Requests for extensions greater than two (2) weeks must be submitted to the Magellan Health Services of Arizona, Inc. Chief Financial Officer. Requests must be received at least five (5) business days prior to the Magellan Health Services of Arizona, Inc. filing date and must include the reason for the extension and the revised filing date. Requests for filing extensions will be reviewed and adjudicated on an ad hoc basis. At most, only one (1) extension will be permitted per financial submission.

If a provider does not submit their required financial statements in the designated formats by the filing date, Magellan Health Services of Arizona, Inc. will notify the provider via postal service and/or e-mail that the provider is not in compliance with the financial reporting guidelines. The letter will indicate that financial sanctions of \$500 per day will be applied beginning with the 3rd business day after the missed due date and ending on the date the statements have been received. No extensions will be granted after the due date has passed.

F. Reporting Issues

Magellan Health Services of Arizona, Inc. has designated certain formats for the following submitted financial statements:

Certification Statement (Attachment A)
Statement of Financial Position (Attachment B)
Statement of Financial Positions Disclosures (Attachment C)
Statement of Activities (contract year-to-date) (Attachment D)

For providers required to submit annual audit reports:
Supplemental Statement of Financial Position Disclosures (Attachment C)
Supplemental Statement of Activities (contract year-to-date) (Attachment D)

Please see Attachments A-D (pages 14-18) for examples of these formats. Providers may alter the formats of the Certification Statement, Statement of Financial Position, and Statement of Financial Position Disclosures provided that **all** information in the sample format is still present in the provider amended version. It is important that the specific items requested are included as it allows Magellan Health Services of Arizona, Inc. to perform comparative analyses between providers. There is no specific format for the Statement of Changes in Net Assets. All financial statements must be prepared and presented in accordance with GAAP.

Providers should include fiscal or contract **year-to-date** data when compiling financial reports. If a provider's fiscal year differs from the contract year, they may report based on their fiscal year, provided that they **inform** the Magellan Health Services of Arizona, Inc. Finance Department and clearly **disclose** on the financial statements that they are doing so. All financial reports should clearly identify the time period by listing the start and end dates.

An explanation of adjustments made for prior periods or other items are to be disclosed in a footnote to the subject statement. Material items included as "other" must be itemized on a supporting schedule.

Quarterly and annual reports are required by Magellan Health Services of Arizona, Inc's contract with ADHS/DBHS and by contracts with the providers. If there are any inconsistencies between this reporting guide and any contract provision, the contract provisions shall prevail. Any inconsistencies should be reported to the Magellan Health Services of Arizona, Inc. Finance Department. This reporting guide is neither intended to limit the scope of audit procedures performed during the provider's annual certified audit nor to replace the independent certified public accountant's judgment as to the work performed. It is merely a supplement to the contract.

UNAUDITED ANNUAL & QUARTERLY REPORTS

A. Certification Statement

Unaudited annual and quarterly reports must contain a cover page, the Certification Statement, which is to be signed and dated by the Chief Financial Officer of the provider. This signature is confirmation the reports have been reviewed for accuracy and completeness. Unsigned or unlabeled reports will not be accepted. Electronic signatures are permitted. If the provider submits financial reports electronically, the Certification Statement may be faxed/mailed separately if electronic signatures are not available. A sample of the Certification Statement may be found in Attachment A.

B. Statement of Financial Position

The Statement of Financial Position illustrates the financial position of the provider as of the reporting date. It is the primary source of information about liquidity and financial flexibility. Current and Non-Current Assets and Liabilities must be clearly identified. The required format for the Statement of Financial Position may be found in Attachment B.

C. Statement of Financial Position -- Disclosures

The Statement of Financial Position Disclosures provides additional detail regarding items reported in the Statement of Financial Position which relate to Magellan Health Services of Arizona, Inc. Providers should submit this statement when there are accounts receivable, deferred revenue, or any other line-item that is specific to Magellan Health Services of Arizona, Inc. For example, if the Statement of Financial Position identifies deferred revenue, the Statement of Financial Position should be used to detail the amount of deferred revenue from Magellan Health Services of Arizona, Inc. The required format for the Statement of Financial Position Disclosures may be found in Attachment C.

In regards to deferred revenue, providers must clearly identify what amount of deferred revenue is attributable to Magellan Health Services of Arizona, Inc. Magellan Health Services of Arizona, Inc. deferred revenue should be further identified as prior contract year and/or current contract year. Any deferred revenue from a prior contract year should be reclassified on the Statement of Financial Position as a Payable to Magellan Health Services of Arizona, Inc. Any deferred revenue received during and remaining at the end of the current year should also be reclassified as a Payable to Magellan Health Services of Arizona, Inc. in the 4th quarter statements and annual audit report. Providers are not to spend any deferred revenue after the end of the contract year (June 30) without Magellan Health Services of Arizona, Inc. approval. Any request to do so should be directed to the Magellan Health Services of Arizona, Inc. Chief Financial Officer and submitted in writing to Magellan Health Services of Arizona, Inc. Finance Department. The designated format for the Statement of Financial Position Disclosures may be found in Attachment C.

D. Statement of Activities

The Statement of Activities section encompasses accumulated (year-to-date) and comprehensive revenue and expenses within geographic area (Maricopa County) for the provider. All items are to be reported using the accrual method of accounting. The intent of the statement is to capture, on an accrual basis, the revenue by program of the provider and to match that revenue with the related expenses. Again, providers should include fiscal or contract **year-to-date** data when compiling financial reports. If a provider's fiscal year differs from the contract year, they may report based on their fiscal year, provided that they **inform** the Magellan Health Services of Arizona, Inc. Finance Department and clearly **disclose** on the financial statements that they are doing so. All financial reports should clearly identify the time period by listing the start and end dates. An example of the required format for the Statement of Activities is included in Attachment D.

The revenues and expenses for Magellan Health Services of Arizona, Inc. programs must be clearly distinguished from non- Magellan Health Services of Arizona, Inc. programs. Magellan Health Services of Arizona, Inc. programs may include the Magellan Health Services of Arizona, Inc. Revenue, Magellan Health Services of Arizona, Inc. prior year adjustment and Client Fees (co-pays) line items, with associated expenses. Non- Magellan Health Services of Arizona, Inc. Programs may include Client Fees (co-pays), Other Revenue, Interest Income and Unrelated Business Activities line items, with associated expenses.

In addition, all expenses should be grouped into one of three categories:

- Clinical Services
- Clinical Support
- Administrative

Expenses in both the Clinical Services and Clinical Support categories are directly associated with the provision of behavioral health services to consumers. Clinical Services expenses are distinguished from Clinical Support expenses by being related, either directly or by allocation, to the staff who engage in billable clinical activities. By contrast, Clinical Support expenses relate, either directly or by allocation, to staff who engage in non-billable clinical activities such as supervision or clerical support of staff who generate billings.

Administrative expenses are those indirect expenses incurred for the common benefit of multiple direct clinical activities. No administrative expense items should be included in Clinical Services or Clinical Support.

The column headings in the Statement of Activities represent the range of Magellan Health Services of Arizona, Inc. programs that could be included, but this is not a comprehensive list. Magellan Health Services of Arizona, Inc. Programs should be categorized using the column headings provided. Providers may add their own program descriptions to these headings if further clarification is desired. Providers should use their best judgment when reporting for programs that are not listed or clearly indicated in this example.

The CSP column should be used by providers who are Child Service Providers (CSPs). The Direct Support column should be used by non-CSP providers for programs directly funded by Magellan Health Services of Arizona, Inc. Child / adolescent services that are provided and funded under contract with a CSP should be reported in the Non- Magellan Health Services of Arizona, Inc. CSP Subcontract column.

If the provider assesses and collects co-payments, their value should be indicated on the Statement of Activities under the revenue line-item, "Client Fees (Co-pays)." Magellan Health Services of Arizona, Inc. recognizes that, depending on the fact pattern, the preferred GAAP method might be to record co-payments as a contra-expense. To maintain consistency with ADHS/DBHS and for our own reporting purposes, however, we require the co-payment information be listed under revenue. Providers should maintain a monthly member roster of all consumers who have been assessed and/or collected for co-payments. This roster should specifically tie to the values listed in the Statement of Activities and

should be made available to Magellan Health Services of Arizona, Inc. upon request. Please refer to the Provider Manual, Section 3.4 for more information regarding co-payments.

At the bottom of the Statement of Activities, providers should list the number of FTE's. For reporting purposes, FTE's are full-time equivalent employees, both contracted and non-contracted.

Finally, the provider must include an explanation for the allocation of costs with their first submitted statement of the fiscal year. Providers should allocate their expenses in accordance with a cost allocation plan which fulfills the requirements of OMB Circular A-122, Cost Principles for Non-Profit Organizations. The cost allocation plan should allow the provider to reasonably allocate costs between the Magellan Health Services of Arizona, Inc. service contract and other business in an unbiased manner.

E. Statement of Changes in Net Assets

The Changes in Net Assets includes changes due to provider activities and reflects the current impact of revenue and expenses on financial position of the provider. There is no designated format for this statement.

AUDITED ANNUAL REPORTS

A. Audited Annual Report

The audited annual report package is due 120 days after the fiscal or contract year-end. This package must include the Supplemental Schedules described below.

If an audit confirmation is needed to complete the audit report, please submit any requests in writing to the Magellan Health Services of Arizona, Inc. Finance Department to the attention of the Accounting Manager.

If the audit report will not be ready for submission within 120 days after the fiscal or contract-year-end, the provider should submit a letter from their auditing firm stating why and should include the date the report will be submitted. This letter must be received by Magellan Health Services of Arizona, Inc. via postal service prior to the 120th day. Financial sanctions may be applied as described in Section E. Sanctions, above.

B. Supplemental Schedules

When submitting annual certified audit reports, providers should also include a Supplemental Schedule of Financial Position Disclosures and Supplemental Schedule of Activities. The Supplemental Schedules should be presented in the same formats as the 4th quarter unaudited statements submitted for the fiscal year (Attachments C & D).

The Supplemental Schedule of Financial Position Disclosures must clearly identify any deferred revenue as Magellan Health Services of Arizona, Inc. or non- Magellan Health

Services of Arizona, Inc. The Supplemental Schedule of Activities must be organized by Magellan Health Services of Arizona, Inc. programs, clearly identify the revenues and expenses attributable to the Magellan Health Services of Arizona, Inc. contract, and reconcile any differences between the unaudited 4th quarter reports and the annual certified financial audit.

The Supplemental Schedules shall be reviewed as an integral part of each provider's annual certified audit. While it was considered supplemental information for FY2006, beginning with FY2007, the separation of Magellan Health Services of Arizona, Inc. from non-Magellan Health Services of Arizona, Inc. revenue and expense will need to be tested and covered under the audit test work and resulting opinion. The separation should be done in accordance with the provider's cost allocation plan, as described on page 11. Magellan Health Services of Arizona, Inc. expects the auditors employed by the provider to test the provider's compliance with the cost allocation plan and any issues of non-compliance must be included in the certified audit report.

C. OMB Circular A-133 Reports (if applicable)

Non-Federal entities that expend \$500,000 or more in a year in Federal awards shall have a single or program-specific audit conducted for that year in accordance with the provisions of OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

Providers can identify the amount of federal funding they receive as part of their Magellan Health Services of Arizona, Inc. contract by referring to the funding section, Exhibit C. Any dollars attributable to SAPT Block Grants and/or Community Mental Health Block Grants ("CMHS") are federally funded.

An auditee may be a *recipient*, a *subrecipient*, and a *vendor*. *Recipient* means a non-Federal entity that expends Federal awards received directly from a Federal awarding agency to carry out a Federal program. *Subrecipient* means a non-Federal entity that expends Federal awards received from a pass-through entity to carry out a Federal program, but does not include an individual that is a beneficiary of such a program. A *subrecipient* may also be a recipient of other Federal awards directly from a Federal awarding agency. *Vendor* means a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal program. These goods or services may be for an organization's own use or for the use of beneficiaries of the Federal program.

Federal awards expended as a recipient or a subrecipient would be subject to an A-133 audit. The payments received for goods or services provided as a vendor would not be considered Federal awards. Together with our auditors, Magellan Health Services of Arizona, Inc. has determined that providers who receive SAPT Block Grant (CFDA number 93.959) or CMHS Block Grant (CFDA number 93.958) funding are considered to be a subrecipient.

If your agency receives an OMB Circular A-133 Report, Magellan Health Services of Arizona, Inc. requires that you provide two (2) copies of the report to the Magellan Health Services of Arizona, Inc. Finance Department within 30 days after your agency receives it

and no later than 120 days from the end of the fiscal year. These should include the reports presented by that Circular.

ENCOUNTER VALUE RECOUPMENT POLICY

A. Communication of Fiscal Provider Funding Levels

Barring any delays in the receipt of funding information from ADHS, Magellan will communicate annual block funding levels by mid-August of each fiscal year. While annual block funding levels are being established, Magellan will provide interim funding in an amount equal to the block funding amounts received in June of the prior fiscal year. Interim funding will be reconciled against final contract amounts for the fiscal year.

B. Retroactive Adjustments to Funding by ADHS

To the extent ADHS makes an adjustment to Magellan's funding, subsequent to the establishment of block provider funding levels, Magellan reserves the right to pass such adjustments on to providers. Providers will be notified in writing (or email) of such funding adjustments and shall receive sixty (60) days notice, prior to any retroactive reduction. Magellan's standard policy will be to apply retroactive reductions in funding over a three (3) month period. Refunds and lump-sum deductions will also be considered.

C. Encounter Value Reporting

Magellan will establish a secure website in which the providers can track their encounter value against funding. This website will be updated weekly. Until such time as the website has been established and operational, providers will be sent their encounter reporting, a minimum of once per month through their Provider Relations Liaison. Additionally on a quarterly basis, each provider will be sent their encounter value via email or hard-copy. In the event that a provider is in disagreement about the encounter values, the provider may request a meeting to review the encounters through their Provider Relations Liaison.

D. Interim Block Adjustments

1. Timing

Magellan will regularly monitor and review provider encounter levels and make adjustments prospectively, based on the providers encounter values against funding.

2. Notice

Prior to the imposition of prospective adjustments, Magellan will make every effort to schedule and hold an in-person meeting with the provider to notify him/her of the decision, explain the basis for the decision, and outline what he/she must do to have the adjustments rescinded.

3. Withhold of Funds

The application of these prospective interim block adjustments will continue until the provider has met the criteria established and communicated during the notice period. During the period in which a provider is having adjustments applied to his/her monthly block funding payments, further adjustments (upward or downward) can be applied based on the provider's progress in encounter values.

E. Review and Recoupment Process

1. Timing

Formal reviews of the Encounter values against funding will be performed in the months of August (interim) and February (final) of each year. The interim review in August will cover the months of service, July-December of the preceding year (allowing for 210 days of runout for the period). The final review in February will cover all months in the preceding contract year (allowing for 210 days of runout for the period).

2. Notice

Providers will be notified in writing (or email) of recoupment decisions and shall receive thirty (30) days notice, prior to any recoupment taking place. A meeting with the provider will be requested and setup through the Provider Relations Liaison.

3. Withhold of Funds

Magellan's standard policy will be to apply recoupments ratably over a 3 month period. Refunds and Lump-Sum deductions will also be considered. Providers will have the ability to earn back any Recoupments related to the interim review and recoupment process, based on their final encounter value for the fiscal year. The amount earned back, however, will not exceed the amount contracted for the respective fiscal year and will be subject to the 4% profit limitation outlined in provider contracts.

F. Timely Filing Extensions

Requests for timely filing extensions must be submitted in writing and be directed to their Provider Relations Liaison. These requests must outline the period(s) for which the extension is being requested, causal issues, a list of the RHBA staff that the provider has been working with to resolve the issue and the anticipated date the issue is to resolve. Magellan will consider, review and communicate a decision on the request, within 30 days.

G. Provider Deliverables

Key deliverables that providers are required to meet are listed within Section 10 of the Provider Manual. Providers will be held to the timelines and due dates outlined in Section 10. Failure to meet any of the required deliverables may result in the imposition of sanctions, as outlined in the Provider's contract.

ATTACHMENTS A-D

**FINANCIAL STATEMENTS
REQUIRED FORMATS**

**ATTACHMENT
A**

**(ENTITY NAME)
(ANNUAL OR QUARTERLY) CERTIFICATION STATEMENT
FOR THE PERIOD ENDED _____, 20XX**

Name of Preparer: _____

Title: _____

Phone No.: _____

I hereby attest that the information submitted in the reports herein is current, complete and accurate to the best of my knowledge. I understand that whoever knowingly and willfully makes or causes to be made a false statement or representation with the reports may be prosecuted under applicable state and/or federal laws. In addition, knowingly and willfully failing to fully and accurately disclose the information requested might result in denial of a request to participate, or where the entity already participates, a termination of a provider agreement or contract with *Magellan Health Services of Arizona, Inc.*

Date Signed

Chief Financial Officer (Name and Title)

Signature

ATTACHMENT B

(ENTITY NAME)
STATEMENT OF FINANCIAL POSITION
As Of (_____, 20XX)

ASSETS

CURRENT ASSETS

Cash (disclose in Disclosures)	\$
Current Investments	
Accounts Receivable (net) (disclose in Disclosures) Notes Receivable (current portion)	
Prepaid Expenses	
Other Current Assets (disclose in Disclosures)	
Total Current Assets	\$
Notes*	

NONCURRENT ASSETS

Total Property and Equipment	
Less: Accumulated Depreciation	
Net Property and Equipment	
Notes Receivable (net of current portion)	
Performance Bond	
Long Term Investments	
Deposits	
Other Noncurrent Assets	
Total Noncurrent Assets	\$
TOTAL ASSETS	\$

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Incurred But Not Reported Claims	\$
Reported But Unpaid Claims	
Recoupment/Sanctions Liability	
Other Amounts Payable to Providers	
Trade Accounts Payable	
Accrued Salaries and Benefits	
Long-term Debt (current portion)	
Deferred Revenue (disclose in Disclosures)	
Other Current Liabilities (disclose in Disclosures)	
Total Current Liabilities	\$

NONCURRENT LIABILITIES

Long-term Debt (net of current portion)	\$
Other Noncurrent Liabilities	
Total Noncurrent Liabilities	
TOTAL LIABILITIES	\$
NET ASSETS	\$
Unrestricted	\$
Temporarily Restricted	\$
Restricted	\$
TOTAL LIABILITIES AND NET ASSETS	\$

*Footnote and Explain (In Detail) Each Adjustment.

ATTACHMENT C

(Entity Name)

Statement of Financial Position Disclosures

As of _____, 200X

ASSETS	LIABILITIES
<u>Cash</u> Restricted Unrestricted Total _____ <u>Cash Equivalents</u> Total Cash and Cash Equivalents _____ <u>Accounts Receivable</u> <i>Magellan Health Services of Arizona, Inc.</i> Other less: Allowance Doubtful Accts _____ Net Accounts Receivable _____ Other Current Assets _____ Total Other Current Assets _____ TOTAL Current Assets _____	<u>Deferred/Unearned Revenue:</u> (detail) Total Deferred/Unearned _____ <u>Other Current Liabilities:</u> (detail) Total Other Current Liab. _____ TOTAL Current Liabilities _____

Prior Period Adjustments:

(Disclose and describe any adjustments made to previously submitted financial statements including those that affect the current month's financial statements.)

ATTACHMENT D

STATEMENT OF ACTIVITIES (REVENUES & EXPENSES BY PROGRAM TYPE)

Entity Name

Supplement Statement of Revenue and Expenses By Program

Three Months Ended September 30, 2007

	SMI Comm Living	Level II Adult SMI	Magellan Subtotal	Non- Magellan	Total
REVENUE					
Magellan Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue					-
Interest Income					-
Unrelated Business Activities					-
TOTAL REVENUE	-	-	-	-	-
EXPENSES					
Clinical Services:					
Labor Type					
BHTech	-	-	-	-	-
BHProfessional	-	-	-	-	-
Psychologist	-	-	-	-	-
Subtotal Labor	-	-	-	-	-
Employee Related	-	-	-	-	-
Professional / Outside Services	-	-	-	-	-
Travel / Transportation	-	-	-	-	-
Facility / Occupancy	-	-	-	-	-
Depreciation	-	-	-	-	-
All Other Clinical Services Expenses	-	-	-	-	-
Subtotal Clinical Services	-	-	-	-	-
Clinical Support:					
Labor Type					
Program Supervision	-	-	-	-	-
Clinical Supervision	-	-	-	-	-
Program Administrative Support	-	-	-	-	-
Subtotal Labor	-	-	-	-	-
Employee Related	-	-	-	-	-
Professional / Outside Services	-	-	-	-	-
Travel / Transportation	-	-	-	-	-
Facility / Occupancy	-	-	-	-	-
Depreciation	-	-	-	-	-
All Other Clinical Support Expenses	-	-	-	-	-
Subtotal Clinical Support	-	-	-	-	-
Total Clinical Services & Clinical Support	-	-	-	-	-
Administrative Expenses:					
Salaries	-	-	-	-	-
Employee Related	-	-	-	-	-
Professional / Outside Services	-	-	-	-	-
Travel / Transportation	-	-	-	-	-
Facility / Occupancy	-	-	-	-	-

Depreciation	-	-	-	-	-
All Other Indirect Expenses	-	-	-	-	-
Subtotal Admin. Expenses	-	-	-	-	-
TOTAL EXPENSES	-	-	-	-	-
NET INCOME (LOSS)	\$ -	\$ -	\$ -	\$ -	\$ -

FTE's - Clinical Services (by program)	-	-	-
FTE's - Clinical Support (by program)	-	-	-
FTE's - Admin (by program)	-	-	-

NOTE - FTE's should include both non-contracted and contracted employees

ATTACHMENT E



**PROVIDER FINANCIAL REPORTING
REQUEST FOR EXTENSION**

Entity Name: _____

Date of Request: _____

Requestor Name / Title: _____

Contact Information: (phone/email) _____

Extension requested for the following reports: (check all that apply)

_____ Annual unaudited financial statements

_____ Quarterly unaudited financial statements

for period begin date _____ / end date _____

_____ Annual certified financial report / management letters

_____ A-133 audit report

Please describe the reason for requesting an extension:

Requested extension due date: _____

Please e-mail completed request form to Magellan Health Services of Arizona, Inc. at:
MaricopaFinance@MagellanHealth.com