

**Peninsula Regional Support Network
CHMA Review**

Revenue and Expenditure Protocol

Agency:	Reviewer(s):
	Date(s) of review:

	Review Element/Steps	Met	Not Met	N/A	Reviewer's Notes/Comments
1	Cost Allocation				
1.1	Agency has a rational, well established means of accounting to track receipt and distribution of costs between Medicaid and non-Medicaid funding streams and service types.				
1.2	Agency has a rational, well established means for distribution of costs between Medicaid and non-Medicaid funding streams.				
1.3	Allocation method varies by type of cost.				
1.4					
2	R&E Financial Reconciliation				

2.1	Agency Revenue and Expenditure (R&E) report agrees with agency financial records and accrual reports. If a variance exists, the agency is able to reconcile or explain the variance.				
2.2	Review staff are able to track R&E reported expenditures back through agency books.				
3	Medicaid				
	There is no evidence of Medicaid revenues being used for non-Medicaid expenditures				

