

441—25.13(331) Regional finances.

25.13(1) *Funding.* Funding for non-Medicaid mental health and disability services and children's behavioral health services is under the control of the governing board and shall:

a. Be maintained to limit administrative burden and provide public transparency regarding financial processes.

b. Be maintained in one of three ways:

- (1) In a combined account.
- (2) In separate county accounts that are under the control of the governing board.
- (3) In other arrangements authorized by law.

25.13(2) *Accounting system and financial reporting.* The accounting system and financial reporting to the department shall conform to Iowa Code section 331.391 and include all non-Medicaid mental health and disability expenditures. Information shall be separated and identified in a uniform chart of accounts, including but not limited to the following: expenses for administration; purchase of services; and enterprise costs for which the region is a service provider or is directly billing and collecting payments.

[ARC 1173C, IAB 11/13/13, effective 1/1/14; ARC 4896C, IAB 2/12/20, effective 3/18/20]