

MHDS Regional Operational Guidance 2022-02
September 6, 2022

TO: Mental Health and Disability Services Regions
FROM: Iowa Department of Health and Human Services (HHS),
Division of Behavioral Health and Disability Services
SUBJECT: Administrative Expenses
EFFECTIVE: July 1, 2022

Authority

Iowa Code Chapter 225C.7A, subsection 2 directs HHS to conduct an annual review of the Mental Health and Disability Services Regions' administrative costs. Additionally, Iowa Code 331.391(2) directs HHS to make recommendations for standards defining regional administrative costs.

Administrative costs include expenses necessary to manage the regional service system. Examples of administrative costs include salary, benefits, travel, training, supplies, insurance, equipment, rent/utilities, and legal fees. Direct administrative expenses are used if regional employees perform the administrative duties. Purchased administrative expenses are used if the region purchases the administrative functions from another entity.

Coding Guidance

HHS has reviewed administrative costs as reported in regional expenditure data for past fiscal years and is implementing the categories shown in the following chart for purposes of reporting administrative costs.

Coding under Employment and Benefits should include all employment costs whether the staff is employed directly by the region or a member county. Similarly, for both direct and indirect admin expenses the corresponding object code should be used regardless of whether making direct payments or routing monies via a county General Fund subfund. Payments routed through the General Fund subfund are not to be lumped under a 14951 transfer code.

Costs related to employment and expenses for Coordinators of Adult Disability Services and Coordinators of Children’s Behavioral Health Services should continue to be reported under the 22XXX *Services Management* or under 25XXX *Justice System Involved Coordination*. Please do not use 21XXX (exception DG 45 – County Provided Case Management), 23XXX, or 24XXX for service coordinator expenses. For regions that contract with an outside entity for service coordination, until new COA object codes are enacted to differentiate between purchased and regional employee 22XXX & 25XXX expenses, please use a CSN project code to discriminate between the two. Service Coordination costs will be included in reporting of administrative costs but will be broken out as a subcategory so that HHS reporting can show administrative costs both with and without service coordination.

Code 12370 *Technical Services – Client Admin Services* should be used for payments to Iowa Counties Technology Services (ICTS) related to use of the CSN system.

Code 12420 *Purchased Admin – Accounting Auditing & Clerical Services* should be used for expenses relate to the Regional Fiscal Agent Fee.

Code 11489 *Miscellaneous* should only be used occasionally for truly miscellaneous costs that do not fit under any other code.

Coding Categories

| Employment and Benefits | |
|--------------------------------|---|
| 11100 | Salaries of Regular Employees |
| 11101 | Wages of Temporary & Part-time Employees |
| 11102 | Longevity Pay |
| 11103 | Wage Settlements |
| 11104 | Overtime & Shift Pay |
| 11110 | FICA - County Contribution |
| 11111 | IPERS - County Contribution |
| 11113 | Employee Group Health Insurance – County Contribution |
| 11114 | Allowances Paid Directly to County Employees |
| 11116 | State Unemployment Contribution |
| 11117 | Other Benefit Programs - County Contribution |
| 11422 | Educational & Training Services |
| 11428 | Medical & Health Services (Employee Medical Examinations & Testing) |
| 11742 | Other Cafeteria Charges - self insurance |
| 12422 | Educational & Training Services |
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| Vehicles and Milage | |
|-----------------------------|--|
| 11250 | Fuels |
| 11254 | Minor Motor Vehicle Parts & Accessories |
| 11413 | Mileage & Other Travel Expenses |
| 11440 | Vehicles & Equipment |
| 11635 | Motor Vehicle |
| IT and Telecom | |
| 11262 | Information Technology Supplies |
| 11272 | Information Technology Hardware (not capitalized) |
| 11414 | Telecommunications Services (telephone, pager, internet, cell phone) |
| 11421 | Information Technology (IT) |
| 11632 | Information Technology Hardware |
| 11646 | Computer software |
| 12421 | Information Technology (IT) |
| Occupancy and Office | |
| 11430 | Natural Gas, LP Gas, Fuel Oil |
| 11431 | Electric Power |
| 11432 | Water & Sewer |
| 11441 | Buildings & Grounds - repair & maintenance |
| 11444 | Office Equipment |
| 11447 | Miscellaneous - repair & maintenance |
| 11450 | Buildings - rental |
| 11453 | Office Equipment (rental) |
| 11471 | Custodial Services |
| 11474 | Extermination Services |
| 11475 | Sanitation & Disposal Services |
| 11610 | Buildings |
| 11636 | Office Equipment & Furniture |
| 11219 | General Supplies - Construction & Maintenance |
| 11230 | Food & Provisions |
| 11232 | Custodial Supplies |
| 11260 | Stationery/Forms/General Office Supplies |
| 11261 | Magazines, Periodicals & Books |
| 11290 | Minor Equipment & Hand Tools |
| 11293 | Safety & Protective Supplies |
| 11402 | Typing, Printing & Binding Services |

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| 11412 | Postage & Mailing |
| Business Affairs | |
| 11420 | Accounting Auditing & Clerical Services |
| 11400 | Publications, Notices & Advertisements |
| 11429 | Planning & Management Consultants |
| 11460 | Tort Liability (insurance) |
| 11461 | Fidelity & Security Bond Premiums |
| 11462 | Property Insurance |
| 11463 | Equipment Insurance |
| 11464 | Worker's Compensation Insurance |
| 11480 | Dues & Memberships |
| 12370 | Technical Services - client admin services |
| 12400 | Publications, Notices & Advertisements |
| 12420 | Accounting Auditing & Clerical Services |
| 12425 | Legal & Court-Related Services |
| 12429 | Planning & Management Consultants |
| 12480 | Dues & Memberships |
| Miscellaneous | |
| 11489 | Miscellaneous (other services) |

INQUIRIES:

For further information, contact Rob Aiken at raiken@dhs.state.ia.us or 515-669-8002 or Don Gookin at dgookin@dhs.state.ia.us or (515) 669-8001.