

Resolution 2022-04

Create a General Basic Sub Fund for Mental Health and Disability Services

Whereas, Iowa Code Section 331.431 states that a county may establish other funds in accordance with generally accepted accounting principles. The condition and operations of each fund shall be included in the annual financial report required in Section 331.403.


Due to Senate File 619, Fund 10000 will be eliminated effective 6-30-2022. Lyon County will no longer fund mental health services by a tax levy, but instead will receive dollars from the Sioux Rivers Mental Health Region for these expenses.

For budgeting purposes this separate fund is a restricted fund that will account for revenue and expenditure transactions as related to Mental Health Services through Sioux Rivers Mental Health Region.

THEREFORE BE IT RESOLVED by the Lyon County Board of Supervisors to:

- Create Fund 01010 "MHDS Reimbursable Fund" it will be a budgetary fund and will be included in the General Basic Fund for financial reporting.

Passed and approved this 3rd day of January, 2022.



Chairman
Lyon County Board of Supervisors

ATTEST:



Jen Smit
Lyon County Auditor