ARC 0772D

HUMAN SERVICES DEPARTMENT[441]

Adopted and Filed

Rulemaking related to juvenile detention reimbursement

The Department of Health and Human Services hereby rescinds Chapter 167, "Juvenile Detention Reimbursement," Iowa Administrative Code, and adopts a new Chapter 167 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 232.142.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 232.142.

Purpose and Summary

This chapter was reviewed as a part of the Red Tape Review as set forth by Executive Order 10. As a part of this review, restrictive terms were eliminated and rules were updated to reflect modern practices. This chapter sets forth rules for eligible juvenile detention homes to receive reimbursement from the Department for the cost of operating the detention homes.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on September 30, 2026, as **ARC 0626D**. Public hearings were held on the following date:

- October 20, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on November 4, 2026.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to 441—Chapter 2504.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its regular monthly meeting or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on January 1, 2027.

The following rulemaking action is adopted:

ITEM 1. Rescind 441—Chapter 167 and adopt the following **new** chapter in lieu thereof:

CHAPTER 167
JUVENILE DETENTION REIMBURSEMENT

441—167.1(232) Definitions.

"Allowable costs" means those expenses of the county or multicounty related to the establishment, improvements, operation, and maintenance of county or multicounty juvenile detention homes.

"County or multicounty" means that the governing body is a county board of supervisors or a combination of members of participating county boards of supervisors.

"Detained" means the period of time a youth is physically occupying a bed in a juvenile detention home, that is, from the time of intake at the juvenile detention home (nothing prior to this) to the time a youth is discharged from the bed at the home (nothing after this).

"Eligible costs" are those allowable costs that are directly attributable to the function of detaining youth in the home, from the point of intake through discharge from the home.

"In-home detention" means a detention program that confines a child to the child's residence as an alternative to secure detention at a juvenile detention home. In-home detention allows limited movement for approved activities like school, work or medical appointments and aims to provide supervision of children while enabling them to maintain some responsibilities and relationships outside of a secure juvenile detention home.

441—167.2(232) Availability of funds. Any year that the Iowa legislature makes funds available for this program, the department will accept requests for reimbursement from eligible facilities.

441—167.3(232) Eligible detention homes. County and multicounty juvenile detention homes shall be eligible for reimbursement under this program when:

167.3(1) The home:

a. Is approved by the department under the standards of Iowa Code chapter 232.

b. Submits the following completed forms and audits by March 15, or within ten days of completion if after March 15, of the year following the conclusion of the state fiscal year for which reimbursement will be made.

(1) A written statement identifying the eligible total net cost that will be claimed.

(2) A copy of the department-authorized financial and statistical report for juvenile detention homes.

(3) A copy of the home's certified audit containing financial information for the period for which reimbursement is being claimed.

c. Has an independent certified public accountant or an independent accounting firm complete the financial and statistical report and certify the fair presentation of the report. The preparer shall have the experience necessary to complete the report in accordance with generally accepted accounting principles (GAAP) and the instructions for completing the financial and statistical report.

167.3(2) The department has reviewed the information submitted and determined that the costs to be claimed meet eligibility requirements. Eligible costs are based on the portions of the allowable costs that are directly attributable to the function of detaining youth in the home.

a. Costs are not eligible for reimbursement if a supplemental funding, reimbursement, or refund source is available to the home. County payments to an eligible home for the function of detaining youth in the home are not considered to be supplemental funding, reimbursement, or refund sources for the purpose of this subrule. Ineligible costs include but are not limited to:

(1) Refundable deposits.

(2) Services funded by sources other than the juvenile detention reimbursement program.

(3) Operational activities.

b. Costs attributed to portions of the home not directly used for detaining children.

c. Costs of alternatives to detaining youth in the approved detention home. Alternative services ineligible for reimbursement include but are not limited to:

(1) Community tracking and monitoring activities.

(2) Transportation during the time a youth is detained that is not related to service or care and keep or that is the responsibility of or funded by another source.

(3) Outreach services.

(4) In-home detention.

d. Capital expenses are depreciated over the useful life of the item following GAAP. The annual depreciated amount for items that are eligible costs may be claimed for reimbursement.

(1) Capital expenses include items costing more than $5,000 that have a useful life of over two years.

(2) Depreciation schedules shall be filed with the department annually.

441—167.4(232) Available reimbursement. The reimbursement for the participating detention homes will be based on the distribution formula authorized by Iowa Code section 232.142.

441—167.5(232) Reimbursement by the department. Reimbursement will only be made to those participating juvenile detention homes that the department has determined to have complied with these rules.

These rules are intended to implement Iowa Code section 232.142.

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 11/25/26.