

CHAPTER 167
JUVENILE DETENTION REIMBURSEMENT
[Prior to 2/11/87, Human Services [498]]

DIVISION I
ANNUAL REIMBURSEMENT PROGRAM

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.

“*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, as further defined in subrule 167.3(3).

[ARC 8716B, IAB 5/5/10, effective 7/1/10]

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

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

167.3(1) The home is approved by the department under the standards of Iowa Code chapter 232 and IAC 441—Chapter 105.

167.3(2) The home submits the following by May 15 of the year following the conclusion of the state fiscal year for which reimbursement will be made:

a. A written statement delivered in printed form or via electronic mail identifying the eligible total net cost that will be claimed under rule 441—167.5(232).

b. A printed or electronic copy of the following sections of Form 470-0664, Financial and Statistical Report for Purchase of Service Contracts:

- (1) Certification page.
- (2) Schedule A, Revenue Report.
- (3) Schedule C, Property and Equipment Depreciation and Related Party Property Costs.
- (4) Schedule D, Expense Report.

c. A printed or electronic copy of the home’s certified audit containing financial information for the period for which reimbursement is being claimed.

167.3(3) The department has reviewed the information submitted and determined that the costs to be claimed meet eligibility requirements. Eligible costs shall be determined by using a cost allocation methodology that follows generally accepted accounting principles (GAAP). Eligible costs shall be 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 (“care and keep”) 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 such as the food and nutrition program that is funded by the Iowa department of education.

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

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

- (1) Community tracking and monitoring activities.
- (2) Transportation not related to detention.
- (3) Outreach services.
- (4) In-home detention.

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

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

(2) Depreciation schedules shall be filed annually as needed.

[ARC 8716B, IAB 5/5/10, effective 7/1/10]

441—167.4(232) Available reimbursement. The reimbursement for the participating facilities shall be the percentage of the allowable costs authorized in the appropriation language for the current fiscal year.

441—167.5(232) Submission of voucher. Eligible facilities shall submit a complete signed and dated Form GAX, General Accounting Expenditure, to the department to claim reimbursement.

167.5(1) Form GAX shall be submitted to the Department of Human Services, Division of Fiscal Management, First Floor, Hoover State Office Building, 1305 East Walnut Street, Des Moines, Iowa 50319-0114, by August 10.

167.5(2) The form shall include the total net eligible costs incurred between July 1 and June 30 of the year covered by the reimbursement. The total net eligible costs will be used to calculate the legislatively authorized percentage of the home's allowable costs for the year covered by the reimbursement.

167.5(3) Only facilities that submit Form GAX by August 10 shall receive reimbursement.

[ARC 8716B, IAB 5/5/10, effective 7/1/10]

441—167.6(232) Reimbursement by the department. Reimbursement shall be made by August 31 to those participating facilities which have complied with these rules.

These rules are intended to implement Iowa Code section 232.142.

441—167.7 to 167.10 Reserved.

DIVISION II
SEVENTY-TWO HOUR REIMBURSEMENT PROGRAM

Reserved

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