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

Chapter rescission date pursuant to Iowa Code section 17A.7: 1/1/32

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.

[**ARC 0772D**, IAB 11/25/26, effective 1/1/27]

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.

[**ARC 0772D**, IAB 11/25/26, effective 1/1/27]

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.

[**ARC 0772D**, IAB 11/25/26, effective 1/1/27]

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.

[**ARC 0772D**, IAB 11/25/26, effective 1/1/27]

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.

[**ARC 0772D**, IAB 11/25/26, effective 1/1/27]

These rules are intended to implement Iowa Code section 232.142.

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