

**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 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 completed forms in paragraphs 167.3(2)“a” and 167.3(2)“b” by March 15 and the certified audit in paragraph 167.3(2)“c” 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. The home shall have an independent certified public accountant or an independent accounting firm complete the financial and statistical report in paragraph 167.3(2)“b” 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.

*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.* An electronic copy of the department-authorized financial and statistical report for juvenile detention homes.

*c.* An 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 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 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.

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