**Section 240.2050 Cost Categories for In-home Service**

Providers of in-home service for which a fixed rate is established will provide for cost reporting based on the following categories:

a) Direct service worker costs (costs paid to or on behalf of direct service workers), which may include:

1) wages, time paid on behalf of the worker (i.e., vacation, sick leave, holiday and personal leave);

2) health coverage for any provider that does not qualify for an enhanced rate under Public Act 95-713 on or after July 1, 2008, or the amount of cost incurred in excess of the enhanced rate paid to the provider during a reporting period; life insurance; and disability insurance;

3) retirement coverage;

4) FICA;

5) uniforms;

6) workers' compensation;

7) FUTA;

8) travel time and travel reimbursement;

9) unemployment insurance; and

10) other costs approved, in advance, as direct service costs by the Department.

b) Administrative Costs:

1) personnel:

A) administrator;

B) assistant administrator;

C) accountant/bookkeeper;

D) clerical;

E) other office staff;

F) other personnel expenses;

2) consultant:

A) auditors;

B) management consultants;

C) management fees from the parent organization;

D) other related consultant costs;

E) other consultant expenses;

3) non-personnel:

A) office supplies;

B) office equipment (expense or depreciation based upon company policy);

C) telephone/telegraph;

D) conferences, conventions, meeting expenses;

E) subscriptions and reference materials;

F) postage and shipping;

G) advertising;

H) outside printing and art work;

I) membership dues;

J) moving and recruiting;

K) other general operating expenses;

L) profit;

4) occupancy:

A) depreciation;

B) amortization of leasehold improvements;

C) rent;

D) property taxes;

E) interest;

F) other related occupancy costs.

c) Program support costs that include all allowable costs not specifically made a part of direct service costs or administrative costs. These may include:

1) training expenses;

2) malpractice insurance;

3) direct service worker supervisor costs.

(Source: Amended at 32 Ill. Reg. 19912, effective December 12, 2008)