**Section 686.260 Unallowable Expenses for Homemaker Service** **Providers**

The following Homemaker Service Provider expenses shall not be considered by HSP:

a) expenses resulting from transactions with related parties or parent organizations that are greater than the going market cost of the transactions to the Homemaker Service Provider;

b) non-straightline depreciation;

c) bad debts;

d) special benefits to owners, including owner and key-man life insurance;

e) compensation to non-working owners and officers;

f) discounts, rebates, allowances and charity grants offered by the Homemaker Service Provider;

g) entertainment expenses;

h) fundraising;

i) legal fees for litigation with governmental agencies;

j) awards, grants and gifts to individuals;

k) fines and penalties;

l) contingency funds;

m) losses on other grants and contracts; and

n) health coverage costs as described under Section 686.250(e)(2).

(Source: Amended at 38 Ill. Reg. 11519, effective May 15, 2014)