**Section 686.280 Cost Categories for Homemaker Services**

Homemaker Service Providers will provide for cost reporting based on the following categories:

a) Homemaker costs (costs paid to or on behalf of Homemakers) that 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 Homemaker Service Provider that does not qualify for the enhanced rate for health insurance costs from the HSP or the amount of the cost incurred in excess of the enhanced rate paid to the Homemaker Service Provider during a reporting period, life insurance and disability insurance;

3) retirement coverage;

4) Federal Insurance Contributions Act (FICA) (26 USC 21);

5) uniforms;

6) worker's compensation;

7) Federal Unemployment Tax Act (FUTA) (26 USC 23);

8) travel time and travel reimbursement;

9) unemployment insurance; and

10) other costs approved, in advance, as Homemaker costs by HSP.

b) Administrative Costs:

1) personnel:

A) administrator;

B) assistant administrator;

C) accountant/bookkeeper;

D) clerical;

E) other office staff;

F) supervisor of Homemakers;

G) 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/facsimile;

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 Homemaker costs or administrative costs. These may include:

1) training expenses;

2) malpractice insurance;

3) Homemaker supervisor costs.

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