**Section 900.322 Allowable Costs**

a) The definitions used in the determination of allowable costs shall be in accordance with Sections 14-1.08 and 14-7.02 of the School Code [105 ILCS 5/14-1.08 and 14-7.02] and applicable rules governing educational services to children with disabilities, including 23 Ill. Adm. Code 226 and 401. The following shall be considered allowable costs, except as excluded pursuant to Section 900.321 of this Part:

1) Salaries, wages and fringe benefits for qualified staff and fees for consultants involved in the direct planning and delivery of classroom educational services, including teachers, teacher aides, and the supplies and overhead costs necessary to carry out these activities.

2) Salaries, wages and fringe benefits for qualified staff and fees for consultants involved in the direct delivery of program-related services, including: speech and language clinicians; audiologists; occupational therapists; social workers; counselors; psychologists; recreation workers; vocational training personnel; and school health services personnel; and the supplies and overhead costs necessary to carry out these activities.

3) Salaries, wages and fringe benefits for qualified staff and fees for consultants involved in the direct delivery of residential care services, including habilitation/child care workers and the supplies and overhead costs necessary to carry out these activities.

4) Food and dietary, transportation and other costs essential to the program.

b) For those providers whose cost reports to other agencies are used by the Board, the definition of allowable costs used by the agency that collected the original report will be considered.

c) The manner in which allowable costs are assigned to residential and education cost centers will be subject to review and adjustment by the Board to ensure that costs are allocated in accordance with applicable requirements. The Board may assign all costs other than the cost of instructional services to the residential cost center for Medicaid-eligible, hospital, psychiatric care, or juvenile correctional programs or when reported costs are not assigned to education or residential cost centers.

(Source: Amended at 28 Ill. Reg. 7242, effective May 5, 2004)