**Section 140.545 Penalty for Failure to File Cost Reports**

No funds shall be expended by the Department (DPA) for the maintenance of any resident in a long term care or residential facility which has failed to file an annual cost report. No funds shall be expended by the Department for developmental training (DT) services provided by any DT program which has failed to file an annual cost report.

(Source: Amended at 14 Ill. Reg. 18508, effective October 30, 1990)