

5160-3-42.4 **Nursing facilities (NFs): ~~nonreimbursable~~ non-reimbursable costs.**

The following costs are not reimbursable to NFs through the NF per diem, except as specified under Chapter ~~5101:3-3~~5160-3 of the Administrative Code. ~~Nonreimbursable~~ Non-reimbursable costs include but are not limited to:

- (A) Fines or penalties paid under sections ~~5111.27~~5165.1010, ~~5111.28~~, ~~5111.35~~5165.72 to ~~5111.62~~5165.77, and ~~5111.99~~ 5165.83, and 5165.99 of the Revised Code.
- (B) Disallowances made during the audit of ~~the NF's~~NF cost report ~~which~~reports that are sanctioned through adjudication in accordance with Chapter 119. of the Revised Code.
- (C) Costs ~~which~~that exceed prudent buyer tests of reasonableness ~~which~~that may be applied pursuant to the provisions of the centers for medicare and medicaid services (CMS) publication 15-1 "Provider Reimbursement Manual" (rev. 9/28/15)~~provider reimbursement manual (centers for medicare and medicaid services (CMS) Publication 15-1, www.cms.hhs.gov/manuals)~~; during the audit of ~~the NF's~~NF cost reportreports.
- (D) ~~The costs~~Costs of ancillary services rendered to NF residents by providers who bill medicaid directly. Ancillary services include but are not limited to: physicians, legend drugs, radiology, and laboratory.
- (E) ~~Cost~~Costs per case-mix units in excess of the applicable peer group ceiling for direct care ~~cost~~costs.
- (F) Expenses in excess of the capital costs limitations.
- (G) Expenses associated with lawsuits filed against the Ohio department of ~~job and family services (ODJFS)~~medicaid (ODM) ~~which~~that are not upheld by the courts.
- (H) ~~Cost~~Costs of meals sold to visitors or the public (~~i.e.e.g.~~, meals on wheels).
- (I) ~~Cost~~Costs of supplies or services sold to nonfacility residents or the public.
- (J) ~~Cost~~Costs of operating a gift shop.

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CERTIFIED ELECTRONICALLY

Certification

08/21/2017

Date

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