## 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 5101:3-35160-3 of the Administrative Code. Nonreimbursable Non-reimbursable costs include but are not limited to:

- (A) Fines or penalties paid under sections <u>5111.2715165.1010</u>, <u>5111.28</u>, <u>5111.355165.72</u> to <u>5111.625165.77</u>, <u>and 5111.99</u> <u>5165.83</u>, <u>and 5165.99</u> of the Revised Code.
- (B) Disallowances made during the audit of the NF's<u>NF</u> 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.ems.hhs.gov/manuals), during the audit of the NF'sNF cost report reports.
- (D) <u>The costsCosts</u> 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) <u>Cost Costs</u> per case-mix units in excess of the applicable peer group ceiling for direct care <u>costcosts</u>.
- (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.g., meals on wheels).
- (I) <u>Cost Costs of supplies or services sold to nonfacility residents or the public.</u>
- (J) Cost-Costs of operating a gift shop.

Effective:

Five Year Review (FYR) Dates:

6/15/2017

## WITHDRAWN ELECTRONICALLY

Certification

08/21/2017

Date

Promulgated Under: Statutory Authority: Rule Amplifies: Prior Effective Dates: 119.03 5165.02 5165.02 12/30/77, 8/3/79, 7/1/80, 1/1/84, 7/1/88 (Emer.), 9/25/88, 12/30/88 (Emer.), 3/31/89 (Emer.), 6/18/89, 10/1/89, 12/20/91, 9/30/93 (Emer.), 1/1/94, 12/17/98, 9/12/03, 2/9/06, 2/15/10, 3/19/12