



Ohio Administrative Code

Rule 5160-3-42.4 Nursing facilities (NFs): non-reimbursable costs.

Effective: August 31, 2017

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

- (A) Fines or penalties paid under sections 5165.1010, 5165.72 to 5165.77, 5165.83, and 5165.99 of the Revised Code.
- (B) Disallowances made during the audit of NF cost reports that are sanctioned through adjudication in accordance with Chapter 119. of the Revised Code.
- (C) Costs that exceed prudent buyer tests of reasonableness 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) during the audit of NF cost reports.
- (D) 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) Costs per case-mix units in excess of the applicable peer group ceiling for direct care costs.
- (F) Expenses in excess of the capital costs limitations.
- (G) Expenses associated with lawsuits filed against the Ohio department of medicaid (ODM) that are not upheld by the courts.
- (H) Costs of meals sold to visitors or the public (e.g., meals on wheels).
- (I) Costs of supplies or services sold to nonfacility residents or the public.
- (J) Costs of operating a gift shop.



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