**Section 140.538 Special Costs**

a) Transportation – The costs of transportation that is medically necessary and is of the type reimbursed by Public Aid in addition to the routine rate is not allowable. Other types of patient related transportation costs should be classified as either administrative costs or activity costs and are allowable.

b) Ancillary Services – are not an allowable expenditure. Ancillary services are those services which are not explicitly required by licensing requirements. Accordingly, the definition of ancillary service differs by licensure type, particularly between SNF and ICF, as compared to ICF/MR facilities.

c) For SNF or ICF, the following are ancillary services: occupational therapy by a licensed therapist, recreational therapy by a licensed therapist, dental care, work-related programs, rehabilitation by licensed personnel, pharmacy (other than "group care restricted"), psychological services (evaluation and diagnosis/behavior modification), and academic education by licensed personnel.

d) These services, when offered by the above practitioners are ancillary services whether they are offered in the facility or outside the facility. Note, this does not include consultants or services offered by unlicensed personnel within the facility even if they relate to the above program areas.

e) In an ICF/MR or SNF Pediatric facility the following services are ancillary: physician care, dental care – except for dental screening, work-related programs (other than Level I Developmental Training and Level II Developmental Training as defined in Section 140.647, Description of Day Programming Service Levels), pharmacy (other than "group care restricted"), academic education, and any service for which the individual practitioner bills the Department directly or any service for which the Provider directly bills another Department or another governmental unit, including local school districts.

f) It is the responsibility of the individual provider to obtain prior approval before rendering ancillary services. Ancillary providers must be enrolled with the Department.

g) Oxygen in excess of one tank per patient per month is reimbursed directly rather than as part of the per diem. In order to submit claims the facility must be enrolled as a provider of oxygen.

h) Barber and Beauty Shops – Costs associated with barber and beauty shops are not allowable.

i) Coffee and Gift Shops – Costs associated with coffee and gift shops are not allowable.

j) Assessment fees required by Public Act 87-861 or Public Act 88-88 to be paid to the Department of Public Aid are not an allowable cost for reimbursement purposes. This fee must be reported on the cost report Schedule V, Section E, Special Cost Centers, Line 42.

(Source: Amended at 18 Ill. Reg. 18059, effective December 19, 1994)