

PDPM Cost Component Crosswalk
 WV Nursing Facility Reimbursement
 Effective 10/1/2024
 Last Updated 8/8/2024

Departmental Cost Center	Direct Care	Care Related	Operational	Pass-Through	Liability
Registered Nurses	X				
Licensed Practical Nurses	X				
Nurse Aides	X				
Restorative	X				
Contracted Nurses	X				
Director of Nursing		X			
Supplies		X			
Non-Prescription Drugs		X			
Oxygen		X			
Other Nursing		X			
Therapy		X			
Medical Records		X			
Activities		X			
Dietary			X		
Laundry and Housekeeping			X		
Administration			X		
Maintenance			X		
Utilities				X	
Taxes and Insurance				X	
Liability Insurance					X

*All other departmental cost centers are excluded as they are either capital-related, which is reimbursed using the cost-of-capital (SAV) methodology, or they are non-allowable.