

4902 A SERIES

On the A series of worksheets, the SNF reports the costs incurred related to the provision of patient care, and the adjustments and reclassifications necessary to determine allowable SNF costs, and if applicable, its SNF-based HHA and/or SNF-based hospice. The A series consists of the following worksheets:

- Worksheet A - Reclassification and Adjustment of Trial Balance of Expenses
- Worksheet A-6 - Reclassifications
- Worksheet A-7 - Reconciliation of Capital Cost Centers
- Worksheet A-8 - Adjustments to Expenses
- Worksheet A-8-1 - Statement of Costs of Services from Related Organizations and HO/CO Costs
- Worksheet A-8-2 - Provider-Based Physician Adjustments

4902.10 WORKSHEET A - RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

In accordance with 42 CFR 413.20, the methods of determining costs payable under title XVIII involve making use of data available from the institution's basic accounts, as usually maintained, to arrive at equitable and proper payment for services. Worksheet A provides for recording the trial balance of expense accounts from your accounting books and records. It also provides for the necessary reclassification and adjustments to certain accounts. The cost centers on this worksheet are listed in a manner that facilitates the transfer of the various cost center data to the cost finding worksheets (e.g., on Worksheets A, B, C, and D, the line numbers are consistent, and the total line is set at number 100).

Do not include on this worksheet items not claimed in the cost report but you wish to claim and contest because they conflict with the regulations, manuals, or instructions. Enter the protested amounts on the appropriate settlement worksheet (Worksheet E, Part A, line 17; Worksheet E, Part B, line 20; Worksheet H-4, Part II, line 39).

If the cost elements of a cost center are separately maintained on your books, you must maintain a reconciliation of the costs per the accounting books and records to those on this worksheet. The reconciliation is subject to review by the contractor.

Standard (i.e., preprinted) CMS line numbers and cost center descriptions cannot be changed. If you need to use additional or different cost center descriptions, you may do so by adding (subscripting) additional lines to the cost report. When an added cost center description bears a logical relationship to a standard line description, the added label must be inserted immediately after the related standard line description. Identify the added line as a numeric (only) subscript of the immediately preceding line. That is, if two lines are added between lines 5 and 6, identify them as lines 5.01 and 5.02. If additional lines are added for general service cost centers, add corresponding columns for cost finding on Worksheets B; B-1; and H-2, Parts I and II.

Submit the working trial balance of the institution with the cost report. A working trial balance is a listing of the balances of the accounts in the general ledger to which adjustments are appended in supplementary columns and used as a basic summary for financial statements.

Cost center coding is a methodology for standardizing the meaning of cost center labels used by providers on the Medicare cost report. Form CMS-2540-24 provides for preprinted cost center labels on Worksheet A. In addition, a space is provided for a cost center code. The preprinted cost center labels are automatically coded by CMS approved cost reporting software. These cost center descriptions are hereafter referred to as the standard cost centers. In addition, there are additional cost centers with general meaning provided in various sections of Worksheet A. These additional nonstandard cost centers must contain a description if used, and will hereafter be referred to as nonstandard cost center labels that provide for situations where no match in meaning to the standard cost centers can be found. Refer to Worksheet A, lines 18, 47, 64, 74, 81, and 94.

The cost center coding methodology allows providers to continue to use labels for cost centers that have meaning within the individual institution. The four-digit cost center codes that are associated with each provider label in their electronic file provide standardized meaning for data analysis. You are required to compare any added or changed label to the descriptions offered on the standard or nonstandard cost center tables. A description of cost center coding and the table of cost center codes are in §4990, Table 5.

Columns 1, 2, and 4.--The expenses listed in these columns must be reported in accordance with your accounting books and records and/or trial balance. List on the appropriate lines in columns 1, 2 and 4, the total expenses incurred during the cost reporting period. Detail the expenses between labor costs in column 1, *contract labor costs in column 2 and all other costs in column 4*. The sum of columns 1 and 2 must equal column 3.

Column 1 - Salaries & Wages.--For each cost center, enter the direct salaries and wages, including salary amounts for paid vacation, holiday, sick, other PTO, severance, and bonus pay for employees that receive an IRS Form W-2.

Column 2 - Contract Labor Costs.--For each cost center, enter the contract labor cost incurred for employees that receive an IRS Form 1099. Include both contract labor salaries and wages and wage-related costs for services contracted by the SNF.

Column 3 - Labor Subtotal.--For each cost center, enter the sum of columns 1 and 2.

Column 4 - Other Costs.--For each cost center, enter all non-labor costs incurred, including non-labor costs associated with contract labor. Non-labor costs include equipment, supplies, travel expenses, and other miscellaneous or overhead items.

Column 5 - Subtotal.--For each cost center, enter the sum of columns *3 and 4*.

Column 6 - Reclassifications.--For each cost center, enter the sum of reclassifications associated with each cost center reported on Worksheet A-6, columns 4, 5, 8, and 9, which are needed to effect proper cost allocation. The net total of the entries in this column must equal zero on line 100.

Column 7 - Reclassified Trial Balance.--For each cost center, enter the sum of the amount entered in column 5 and the amount entered in column 6 (increase or decrease). The total on line 100, must equal the total of column 5, line 100.

Column 8 - Adjustments.--For each cost center, enter the sum of adjustments to expenses associated with each cost center and reported on Worksheet A-8, column 2. The net total of the entries in column 9, must equal Worksheet A-8, column 2, line 100.

Column 9 - Expenses for Cost Allocation.--For each cost center, enter the sum of the amount reported in column 7 and the amount reported in column 8 (increases or decreases). Transfer the amounts reported in this column to the appropriate lines on Worksheet B, Part I, column 0.

NOTE: All professional staff reported on the cost report must be licensed, certified, or registered in accordance with State laws (see 42 CFR 483.70(f)). The infection preventionist must meet the requirements set forth in 42 CFR 483.80(b) and the Assessment Coordinator is required under 42 CFR 483.20(h) to be an RN.

The SNF must maintain the records necessary to determine the split in salary (and employee-related fringe benefits) between two or more cost centers, where applicable, and must adequately substantiate the method used to split the salary and employee wage-related costs. These records must be available for audit by your contractor.

Line Descriptions

The trial balance of expenses is broken down into general service cost centers, inpatient routine nursing cost centers, ancillary service cost centers, outpatient service cost services, outpatient reimbursable cost centers, cost reimbursed cost centers, and nonreimbursable cost centers to facilitate the transfer of costs to the various worksheets. The line numbers on Worksheet A are used on subsequent worksheets, for example, the category of ancillary service costs centers appears on the Worksheet C, using the same line numbers as on Worksheet A.

NOTE: The category titles do not have line numbers. Only cost centers, data items, and totals have line numbers.

GENERAL SERVICE COST CENTERS

These cost centers include expenses incurred in operating the institution or institutional complex as a whole that are not directly associated with furnishing patient care such as, but not limited to mortgage, rent, plant operations, administrative salaries, utilities, telephone, and computer hardware and software costs. General Service cost centers furnish services to other general service cost centers and to reimbursable and nonreimbursable cost centers in the SNF or SNF healthcare complex.

Lines 1 and 2 Capital Related - Buildings & Fixtures (CRC-B&F) and Capital Related - Movable Equipment (CRC-ME).--These cost centers include depreciation, leases, and rentals for the use of facilities and/or equipment, including electronic health records systems, interest incurred in acquiring land and depreciable assets used for patient care, insurance on depreciable assets used for patient care, taxes on land or depreciable assets used for patient care, and software and hardware updates attributable to electronic health records systems. Do not include in these cost centers, costs incurred for the repair or maintenance of equipment or facilities, amounts included in rentals or lease payments for repair and/or maintenance agreements, interest expense incurred to borrow working capital or for any purpose other than the acquisition of land or depreciable assets used for patient care, general liability insurance or any other form of insurance to provide protection other than the replacement of depreciable assets, or taxes other than those assessed on the basis of some valuation of land or depreciable assets used for patient care. However, if no amount of the lease payment is identified in the lease agreement for maintenance, you are not required to carve out a portion of the lease payment to represent the maintenance portion. Thus, the entire lease payment is considered a capital-related cost subject to the provisions of 42 CFR 413.130(b). Appliances and equipment that are defined as durable medical equipment (DME) that meet the requirements set forth in §2203.2, must be reported on line 44.

Many providers incur costs applicable to services, facilities, and supplies furnished to the provider by organizations related to the provider by common ownership or control. The regulation at 42 CFR 413.17 and CMS Pub. 15-1, Chapter 10, require that the allowable cost of the provider include the costs for these items at the cost to the supplying organization (unless the exception provided in 42 CFR 413.17(d) and CMS Pub. 15-1, §1010, is applicable).

If you include on the cost report costs incurred by a related organization, the nature of the costs (i.e., capital-related or operating costs) does not change. Treat capital-related costs incurred by a related organization as your capital-related costs.

However, if the price in the open market for comparable services, facilities, or supplies is lower than the cost to the supplying related organization, your allowable cost may not exceed the market price. Unless the services, facilities, or supplies are otherwise considered capital-related cost, no part of the market price is considered capital-related cost. Also, if the exception in 42 CFR 413.17(d) and CMS Pub. 15-1, §1010, applies, no part of the cost to you of the services, facilities, or supplies is considered capital-related cost unless the services, facilities, or supplies are otherwise considered capital-related.

If the supplying organization is not related to you within the meaning of 42 CFR 413.17, no part of the charge to you may be considered a capital-related cost (unless the services, facilities, or supplies are capital-related in nature) unless:

- The capital-related equipment is leased or rented by you;
- The capital-related equipment is located on your premises or is located offsite and is on real estate owned, leased, or rented by you; and
- The capital-related portion of the charge is separately specified in the charge to you.

Under certain circumstances, costs associated with minor equipment may be considered capital-related costs. CMS Pub. 15-1, §106, discusses methods for writing off the cost of minor equipment. Three methods are presented in that section. Amounts treated as expenses under method (a) are not capital-related costs because they are treated as operating expenses. Amounts included in expenses under method (b) are capital-related costs because such amounts represent the amortization of the cost of tangible assets over a projected useful life. Amounts determined under method (c) are capital-related costs because method (c) is a method of depreciation.

Line 3 - Employee Benefits Department.--This cost center only includes the cost incurred for employees in the employee benefits department and/or human resources department charged with finding, screening, recruiting, and training job applicants, as well as administering benefits.

Line 4 - Administrative and General.--This cost center includes the costs incurred for the Administrator, Grievance Official, and Compliance Officer and designated staff person for the resident or family group, required under 42 CFR 483.70(d) and/or 483.410(a), 483.10(j)(4)(ii), 483.85(d)(2), 483.10((f)(5)(iii) and other administrative staff, including legal and accounting services must be included in this cost center. Facility administrative services that are required by the Requirements are included in line 4, as are those administrative costs not already included in other general service cost centers. If this line is componentized into more than one cost center, eliminate line 4. Componentized A&G lines must begin with subscripted line 4.01 and continue in sequential and consecutive order except where otherwise specified.

Line 5 - Plant Operation, Maintenance and Repairs.--This cost center includes the costs incurred for maintenance and service of utility systems such as heat, light, water, air conditioning and air treatment, and maintenance of the facility and grounds, such as the costs of routine painting, plumbing, mowing and snow removal required by 42 CFR 483.10(i), 483.73, 483.90, and/or 483.470.

Line 6 - Laundry and Linen Service.--This cost center includes the costs incurred to provide laundry and linen services required by 42 CFR 483.10(i)(3) and 483.80(e), whether performed in-house or by outside contractors.

Line 7 - Housekeeping.--This cost center includes the costs incurred to provide routine housekeeping activities such as mopping, vacuuming, cleaning restrooms, lobbies, waiting areas and otherwise maintaining patient and non-patient areas required by 42 CFR 483.10(i)((2).

Line 8 - Dietary.--This cost center includes the costs incurred in complying with the requirements for food and nutrition services in SNFs/NFs required by 42 CFR 483.60 and/or dietetic services in ICF/IID's required by 42 CFR 483.480, including the cost of a qualified dietitian or clinically qualified nutrition professional and/or a director of food and nutrition services as defined at 42 CFR 483.60(a) and/or 483.480(a); the costs for paid feeding assistants who meet the requirements specified in 42 CFR 483.60(h); and, the cost for special dietary supplements used for tube feeding or oral feeding, such as elemental high nitrogen diet, even if written as a prescription item by a physician, because these supplements have been classified by the Food and Drug Administration as a food rather than a drug in accordance with §2203.1 the PRM, CMS Pub. 15-1.

Line 9 - Nursing Administration.--This cost center includes the costs incurred to provide nursing administration. The amounts reported must include the direct salaries, wages, and salary amounts for paid vacation, holiday, sick, PTO, severance, and bonus pay and corresponding wage-related costs incurred in this cost center for the director of nursing required by 42 CFR 483.35(b)(2); a portion of direct salaries, wages, and salary amounts for paid vacation, holiday, sick, PTO, severance, and bonus pay and corresponding wage-related costs, plus any costs related for contract labor and HO/CO costs, for the designated Charge Nurses required at 42 CFR 483.35(a)(2), the infection preventionist required at 42 CFR 483.80(b), and the registered nurse coordinator required at 42 CFR 483.20(h).

The salary cost of direct nursing services, including the salary cost of nurses who render direct services in more than one patient care area, are directly assigned to the various patient care cost centers in which the services were rendered. Direct nursing services include gross salaries and wages of head nurses, registered nurses, licensed practical and vocational nurses, aides, orderlies, and ward clerks. However, if your accounting system fails to specifically identify all direct nursing services to the applicable patient care cost centers, then the salary cost of all direct nursing service is also included in this cost center.

Line 10 - Central Services & Supply.--This cost center includes the cost incurred for routine supplies used in the normal course of caring for patients, such as gloves, masks, swabs, or glycerin sticks and the costs of routine personal hygiene items and services as required to meet the needs of residents. Costs incurred by SNF/NFs to provide central services and supply, including the costs of routine personal hygiene items and services as required by 42 CFR 483.10(f)(11)(i)(E), and/or by ICF/IIDs as part of a medical plan developed by the physician at 42 CFR 483.460(a)(2), must be reported here. Medical supplies that can be traced to individual patients must be included on line 40, except for the cost of medical supplies in administering preventative (not therapeutic) influenza, pneumococcal, hepatitis B and COVID-19 vaccines paid under Medicare Part B, as these costs are reported on line 60.

Line 11 - Pharmacy.--This cost center includes only the costs incurred for routine drugs (both prescription and over the counter), pharmacy supplies, pharmacy personnel, including the services of a pharmacist that are required at 42 CFR 483.45 for SNF/NFs and/or at 42 CFR 483.460(i)(j)(k)(l)(m) for ICF/IIDs, and pharmacy services. SNF/NFs must not charge a resident for specialized cleansing agents when indicated to treat special skin problems or to fight infection, nor over the counter drugs in accordance with 42 CFR 483.10(f)(11). Drugs and pharmacy supplies that can be traced to individual patients must be included on lines 41 and 42, Drugs Charged to Patients and IV Solutions; and line 40, Medical Supplies Charged to Patients.

Line 12 - Medical Records.--This cost center includes the direct cost incurred for the medical records department where patient records are maintained in accordance with 42 CFR 483.70(i) for SNF/NFs and 42 CFR 483.410(c) for ICF/IIDs. The general library and the medical library are not included in this cost center but are included in the A&G cost center. None of the costs associated with electronic health records are included in this cost center.

Line 13 - Medical Social Services.--This cost center includes the costs incurred to provide medically related social services in SNFs, NFs and ICF/IID's, including the costs incurred for the qualified social worker required by 42 CFR 483.70(p), in SNFs with more than 120 beds. Such services include, but are not limited to: (a) assessment of the social and emotional factors related to the patient's illness, his need for care, his response to treatment, and his adjustment to care in the facility; (b) appropriate action to obtain case work services to assist in resolving problems in these areas; (c) assessment of the relationship of the patient's medical and nursing requirements to their home situation, their financing resources, and the community resources available to them in making the decision regarding discharge in accordance with the requirements at 42 CFR 483.21(c) for SNF/NFs and 42 CFR 483.440(b) for ICF/IID's.

Line 14 - Activities Program.--This cost center includes the costs incurred for an ongoing program of activities in a SNF and/or NF designed to meet the interests and the physical, mental, and psychosocial well-being of each resident, including the costs of a qualified therapeutic recreation specialist, activities professional, qualified occupational therapist or qualified OT assistant required by 42 CFR 483.24(c).

Line 15 - QA & Performance Improvement Program.--This cost center includes the cost incurred to operate a Quality Assurance and Performance Improvement (QAPI) program described in 42 CFR 483.75 and the SNF Quality Reporting Program (QRP) required by Section 1899B of the Act; the cost incurred for the medical director required by 42 CFR 483.70(h), and allowable costs incurred for provider-based physicians determined on Worksheet A-8-2.

Line 16 - Training and In-Service Education.--This cost center includes the cost incurred for the Nurse Aid Training and Competency Evaluation Program (NATCEP) required by 42 CFR 483.35(d)(1)(ii)(A), and the training costs set forth at 42 CFR 483.73(d)(1) and 42 CFR 483.95 in SNF/NFs and at 42 CFR 483.430(b)(4) and (e), 42 CFR 483.460(c)(5), 42 CFR 483.460(e)(3) and 42 CFR 483.475(d) for ICF/IIDs.

Line 17 - Patient Transportation Part A.--This cost center includes the cost incurred for patient transportation covered under Part A that is the responsibility of the SNF. Ambulance services covered under Part B are not included in this cost center. Ambulance services covered under Part B are reported on line 71. This cost center is not applicable to NFs or ICF/IID's.

Line 18.--Use this line to report expenses for other general service costs incurred not previously identified on lines 1 through 17. Provide a line description that reflects the general service cost(s) reported on this line and its subscripts. Do not label this line other general service cost. See Table 5 in §4990 for the proper cost center code for this line.

Lines 19 through 24.--Reserved for future use.

INPATIENT ROUTINE NURSING COST CENTERS

Line 25 - Skilled Nursing Care.--This cost center accumulates the direct salaries, wages, and salary amounts for paid vacation, holiday, sick, PTO, severance and bonus pay for RNs, LPNs and CNAs, and all other direct care staff the fringe benefits corresponding to paid salaries and wages for employees and contract labor and HO/CO costs incurred to meet the nursing services requirements set forth in 42 CFR 483.35 for skilled nursing care and related services for residents who require medical or nursing care, or rehabilitation services for the rehabilitation of injured, disabled, or sick persons covered under 42 CFR 409 Subpart D for SNFs and 42 CFR 440.40 for NFs. Other residents must receive the same type of care as would be covered by Medicare/Medicaid as set forth in 42 CFR 409 Subpart D for SNFs those costs to be reported here. This cost center does not include the cost for feeding assistants allowed by 42 CFR 483.60(h). The cost for feeding assistants must be included in the dietary cost center.

Line 26 - Nursing Care.--This cost center accumulates the direct salaries, wages, and salary amounts for paid vacation, holiday, sick, PTO, severance and bonus pay for RNs, LPNs and CNAs and all other direct care staff, the fringe benefits corresponding to paid salaries and wages for employees and contract labor and HO/CO costs incurred to meet the nursing service requirements set forth in 42 CFR 483.35 for patients who on a regular basis, receive health-related care and services who because of their mental or physical condition require care and services (above the level of room and board) which can only be made available to them through institutional facilities covered under 42 CFR 440.155 for NFs. Other residents must receive the same type of care as would be covered by Medicaid under 42 CFR 440.155 for those costs to be reported here. This cost center does not include the cost for feeding assistants allowed by 42 CFR 483.60(h). The cost for feeding assistants must be included in the dietary cost center.

Line 27 - ICF/IID.--This cost center accumulates the direct salaries, wages, and salary amounts for paid vacation, holiday, sick, PTO, severance, and bonus pay, corresponding fringe benefits and contract labor and HO/CO costs incurred to meet the facility staffing requirements set forth at 42 CFR 483.430 and 42 CFR 483.460. Other residents must receive the same type of care as would be covered by Medicaid under 42 CFR 440.150 for those costs to be reported here.

Lines 28 through 29.--Reserved for future use.

ANCILLARY SERVICE COST CENTERS

Ancillary services are items and services (other than the types classified as routine services in CMS Pub. 15-1, chapter 22, §2203.1) that may be considered ancillary in a SNF if charges for them meet the requirements in §2203 for recognition of ancillary services and such items and services are identifiable items and services tailored to an individual patient's specific medical needs, are furnished at the direction of a physician, are not generally furnished to most patients, and are either not reusable or represent a cost for each preparation.

Line 30 - Radiology Diagnostic.--This cost center only includes the cost incurred for the technical component of radiology diagnostic tests.

Lines 31 - Radiology - Therapeutic/Chemotherapy.--This cost center includes the costs incurred for chemotherapy administration, be it provided by injection, orally or through IV, and radiation therapy provided in a non-hospital setting included in the SNF PPS payment.

Line 32 - Laboratory.--This cost center includes the costs incurred for clinical diagnostic laboratory tests and diagnostic non-laboratory tests, including materials and the services of technicians. The cost of tests performed as part of a preventive and screening service are not included in this cost center. Instead, that cost is reported on line 60.

Line 33 - Intravenous Therapy.--This cost center includes the cost incurred for administering intravenous infusions of fluids, drugs, or blood products.

Line 34 - Respiratory Therapy.--This cost center includes the cost incurred for providing RT services defined as those services that are prescribed by a physician for the assessment, diagnostic evaluation, treatment, management, and monitoring of patients with deficiencies and abnormalities of cardiopulmonary function. Routine administration of oxygen is not an ancillary service.

Line 35 - Physical Therapy.--This cost center includes the costs incurred related to the provision of skilled rehabilitation services by a qualified PT who meets the requirements in 42 CFR Part 484, concurrent with the management of a patient's care plan; the costs incurred related to the provision of skilled rehabilitation services by a qualified PTA who meets the requirements in 42 CFR Part 484, who works under the supervision of a qualified PT, concurrent with the management of a patient's care plan; the costs incurred for those set-up services provided by a therapy aide to the qualified PT under their direct supervision; and the costs incurred for a PT therapy student, participating in field experience, under the supervision of the qualified PT.

Line 36 - Occupational Therapy.--This cost center includes the costs incurred related to medically prescribed treatment concerned with improving or restoring function which has been impaired by illness or injury or, where function has been permanently lost or reduced by illness or injury, to improve the individual's ability to perform those tasks required for independent functioning by a qualified OT who meets the requirements in 42 CFR Part 484, concurrent with the management of a patient's care plan; the costs incurred related to an OTA who meets the requirements set forth in 42 CFR Part 484, who works under the supervision of an qualified OT, concurrent with the management of a patient's care plan; the costs incurred for those set-up services provided by a therapy aide to the qualified OT under their direct supervision; and the costs incurred for an OT student, participating in field experience, under the supervision of the qualified OT.

Line 37 - Speech-Language Pathology.--This cost center includes the costs incurred for those services necessary for the diagnosis and treatment of speech and language disorders which result in communication disabilities and for the diagnosis and treatment of swallowing disorders (dysphagia), regardless of the presence of a communication disability by a qualified SLP who meets the requirements set forth in 42 CFR 484.115, concurrent with the management of a patient's care plan; and, the costs incurred for those set-up services provided by a therapy aide to the qualified SLP under their direct supervision; and the costs incurred for a SLP student, participating in field experience, under the supervision of the qualified SLP.

Line 38 - Audiology.--This cost center includes the cost incurred for hearing and balance assessment services furnished by a qualified audiologist.

Line 39 - Electrocardiology.--This cost center includes the cost incurred in recording the electrical activity of the heart over a period of time using electrodes placed on the skin.

Line 40 - Medical Supplies Charged to Patients.--This cost center includes the cost incurred for medical supplies that are tailored to an individual patient's specific medical needs, are furnished at the direction of a physician, and are either not reusable or represent a cost for each preparation.

Line 41 – Drugs: Drugs Charged to Patients.--This cost center includes the cost incurred for drugs that are tailored to an individual patient's specific medical needs, are furnished at the direction of a physician, and are either not reusable or represent a cost for each preparation. Do not include IV solutions or preventative pneumococcal, influenza, hepatitis B, or COVID-19 vaccines in this cost center. These costs are reported on lines 42 and 80, respectively.

Line 42 - Drugs: IV Solutions.--This cost center includes the costs incurred for iv solutions such as colloid and crystalloid solutions. Blood products are not included in this cost center and must be reported on line 45.

Line 43 - Dental Care.--The cost center includes the costs incurred for dental care required under 42 CFR 483.55, to the extent that such services are covered under a State Plan for Medicaid.

Line 44 - Appliances and Equipment.--This cost center includes the costs incurred for orthotics, prosthetics, complex medical equipment and level 2 and level 3 support surfaces, that are ordinarily furnished by the SNF for the care and treatment of the beneficiary solely during the inpatient stay that meet the requirements in §2203.1.

Line 45 - Blood and Blood Products.--The cost center includes the cost incurred for un-replaced blood (after satisfaction of the 3 pint blood deductible) beginning with the first pint or unit.

Line 46 - Blood Transfusion/Processing/Storage.--This cost center includes the costs associated with blood transfusions and processing and storage of blood and blood components.

Line 47.--Use this line to report expenses for other ancillary services incurred not previously identified on lines 30 through 46. Provide a line description that reflects the other ancillary service cost(s) reported on this line and its subscripts. Do not label this line other ancillary services. See Table 5 in §4990 for the proper cost center code for this line.

Lines 48 through 59.--Reserved for future use.

OUTPATIENT SERVICE COST CENTERS

Covered Part B services rendered to beneficiaries who are not inpatients of a SNF are considered SNF outpatient services.

Line 60 - Screening and Preventative Services.--This cost center includes the cost of medical supplies and labs, that can be traced to individual patients, used in administering preventative (not therapeutic) influenza, pneumococcal, hepatitis B and COVID-19 vaccines paid under Medicare Part B. This cost center does not include the cost incurred for preventative (not therapeutic) pneumococcal, influenza, hepatitis B, and COVID-19 vaccines reported on line 80.

Line 61 - Outpatient Laboratory.--This cost center only includes costs incurred by a Medicare approved laboratory with its own CLIA number or CLIA certificate of waiver that is owned and operated by the SNF for laboratory services provided to residents whose benefit days are exhausted, or who are not entitled to have payment made for services under Part A, as well as those residents who are no longer inpatients of the SNF (i.e. outpatients).

Line 62 - Portable X-Ray Services.--This cost center only includes costs incurred by a radiological department that meets the same standards required of furnishing such services under the program or the standards to provide portable x-ray services that is owned and operated by the SNF for portable x-ray services provided to residents whose benefit days are exhausted, or who are not entitled to have payment made for services under Part A, as well as those residents who are no longer inpatients of the SNF (i.e., outpatients).

Line 63 - Outpatient Durable Medical Equipment.--This cost center includes costs incurred for DME provided to outpatients where the SNF qualifies as a supplier, is enrolled with the National Supplier Clearinghouse, and bills the DME Medicare administrative contractor.

Line 64.--Use this line to report expenses for other outpatient services incurred not previously identified on lines 60 through 63. Provide a line description that reflects the other outpatient service cost(s) reported on this line and its subscripts. Do not label this line other outpatient services. See Table 5 in §4990 for the proper cost center code for this line.

Lines 65 through 69.--Reserved for future use.

OUTPATIENT REIMBURSABLE COST CENTERS

Line 70 - Home Health Agency.-- This line accumulates costs that are specific to an HHA that is owned and operated by the SNF (SNF-based).

Line 71 - Ambulance.--Enter on this line the ambulance cost where the ambulance is owned and operated by the SNF and paid under Part B. Part A patient transportation provided via an ambulance is reported on line 17.

Line 72 - Hospice.--This line accumulates costs that are specific to a hospice that is owned and operated by the SNF (SNF-based).

Line 73.--This cost center accumulates the direct costs for SNF-based outpatient rehabilitation providers (CORFs, OPTs, OOTs or OSPs). If you have multiple components, subscript this line accordingly. Use lines 73.00-73.09 for CORFs, 73.10-73.19 for OPTs, 73.20-73.29 for OOTs and 73.30-73.39 for OSPs.

Line 74.--Use this line to report expenses for other reimbursable costs incurred not previously identified on lines 70 through 73. Provide a line description that reflects the other reimbursable cost(s) reported on this line and its subscripts. Do not label this line other reimbursable costs. See Table 5 in §4990 for the proper cost center code for this line.

Lines 75 through 79.--Reserved for future use.

COST REIMBURSED SERVICES

Line 80 - Preventative Vaccines.--This cost center includes only the cost incurred for preventative (not therapeutic) pneumococcal, influenza, hepatitis B, and COVID-19 vaccines and monoclonal antibody products for treatment of COVID-19. Medical supplies attributable to preventative pneumococcal, influenza, hepatitis B and COVID-19 vaccines and monoclonal antibody products for treatment of COVID-19 and their administration are reported on line 60.

Line 81.--Use this line to report expenses for other cost reimbursed services incurred not previously identified on line 80. Provide a line description that reflects the other cost reimbursed service cost(s) reported on this line and its subscripts. Do not label this line other cost reimbursed services. See Table 5 in §4990 for the proper cost center code for this line.

Lines 82 through 88.--Reserved for future use.

Line 89 - Subtotals.--Enter the subtotals for each column, lines 1 through 88, on this line.

NONREIMBURSABLE COST CENTERS

Use these lines to record the costs applicable to nonreimbursable cost centers to which general service costs apply. If additional lines are needed for nonreimbursable cost centers other than those shown, add a subscript consisting of a numeric subscript code to one or more of these lines. The subscripted lines must be appropriately labeled to indicate the purpose for which they are being used. However, if the expense (direct and all applicable overhead) attributable to any non-allowable cost area is so insignificant as not to warrant establishment of a nonreimbursable cost center and the sum total of all such expenses is so insignificant as not to warrant the establishment of a composite nonreimbursable cost center, adjust these expenses on Worksheet A-8. (See CMS Pub. 15-1, chapter 23, §2328)

Line 90 - Gift, Flower, Coffee Shops & Canteen.--Enter the costs associated with transactions between the SNF and/or NF and/or ICF/IID and non-residents for gifts, flower, coffee shop and canteen services.

Line 91 - Nonpaid Workers.--Enter the cost of nonpaid workers described in CMS Pub. 15-1, chapter 7.

Line 92 - Physician Private Offices.--This cost center includes the cost incurred by the provider for services related to physician's private offices including depreciation costs for the space occupied, movable equipment used by physicians' offices, administrative services, medical records, housekeeping, maintenance and repair, operation of plant, drugs, medical supplies and nursing services.

Line 93.--Use this line to report expenses for other nonreimbursable cost incurred not previously identified on lines 90 through 92. Provide a line description that reflects the other nonreimbursable cost(s) reported on this line and its subscripts. Do not label this line other nonreimbursable cost. See Table 5 in §4990 for the proper cost center code for this line.

Lines 94 through 99.--Reserved for future use.

Line 100 - Total.--Enter the total for each column, 1 through 10.