

ADJUSTMENTS TO EXPENSES		PROVIDER NO.	PERIOD: FROM _____ TO _____	WORKSHEET A-8		
DESCRIPTION (1)	(2)		EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		Wkst. A-7 Ref.	
	BASIS/CODE 1	AMOUNT 2	COST CENTER 3	LINE # 4	5	
1	Investment income - old buildings and fixtures (chapter 2)		Old Buildings and Fixtures	1		1
2	Investment income - old movable equipment (chapter 2)		Old Movable Equipment	2		2
3	Investment income - new buildings and fixtures (chapter 2)		New Buildings and Fixtures	3		3
4	Investment income - new movable equipment (chapter 2)		New Movable Equipment	4		4
5	Investment income - other (chapter 2)					5
6	Trade, quantity, and time discounts (chapter 8)					6
7	Refunds and rebates of expenses (chapter 8)					7
8	Rental of provider space by suppliers (chapter 8)					8
9	Telephone services (pay stations excluded) (chapter 21)					9
10	Television and radio service (chapter 21)					10
11	Parking lot (chapter 21)					11
12	Provider-based physician adjustment	Wkst A-8-2				12
13	Sale of scrap, waste, etc. (chapter 23)					13
14	Related organization transactions (chapter 10)	Wkst A-8-1				14
15	Laundry and linen service					15
16	Cafeteria-employees and guests					16
17	Rental of quarters to employee and others					17
18	Sale of medical and surgical supplies to other than patients					18
19	Sale of drugs to other than patients					19
20	Sale of medical records and abstracts					20
21	Nursing school (tuition, fees, books, etc.)					21
22	Vending machines					22
23	Income from imposition of interest, finance or penalty charges (chapter 21)					23
24	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments					24
25	Adjustment for respiratory therapy costs in excess of limitation (chapter 14)	Wkst A-8-3/ Wkst A-8-4	Respiratory Therapy	49		25
26	Adjustment for physical therapy costs in excess of limitation (chapter 14)	Wkst A-8-3/ Wkst A-8-4	Physical Therapy	50		26
27	Adjustment for HHA physical therapy costs in excess of limitation	Wkst A-8-3	HHA	71		27
28	Utilization review - physicians' compensation (chapter 21)		Utilization Review - SNF	89		28
29	Depreciation - old buildings and fixtures		Old Buildings and Fixtures	1		29
30	Depreciation - old movable equipment		Old Movable Equipment	2		30
31	Depreciation - new buildings and fixtures		New Buildings and Fixtures	3		31
32	Depreciation - new movable equipment		New Movable Equipment	4		32
33	Non-physician Anesthetist		Nonphysician Anesthetist	20		33
34	Physicians' assistant					34
35	Adjustment for occupational therapy costs in excess of limitation (chapter 14)	Wkst A-8-4	Occupational Therapy	51		35
36	Adjustment for speech pathology costs in excess of limitation (chapter 14)	Wkst A-8-4	Speech Pathology	52		36
37	Other adjustments (specify) (3)					37
50	TOTAL (sum of lines 1 thru 49) (Transfer to Worksheet A, column 6, line 101.)					50

(1) Description - all chapter references in this column pertain to HCFA Pub. 15-1.
 (2) Basis for adjustment (see instructions).
 A. Costs - if cost, including applicable overhead, can be determined.
 B. Amount Received - if cost cannot be determined.
 (3) Additional adjustments may be made on lines 37 thru 49 and subscripts thereof.
 Note: See instructions for column 5 referencing to Worksheet A-7.