

ADJUSTMENTS TO EXPENSES		PROVIDER CCN:	PERIOD:	WORKSHEET A-8		
		_____	FROM _____ TO _____			
1	DESCRIPTION (1)	BASIS / CODE (2)	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A TO/FROM WHICH THE AMOUNT IS TO BE ADJUSTED		Wkst. A-7 Ref.
				COST CENTER	LINE #	
		1	2	3	4	5
1	Investment income - buildings and fixtures (chapter 2)			Buildings and Fixtures	1	1
2	Investment income - movable equipment (chapter 2)			Movable Equipment	2	2
3	Investment income - other (chapter 2)					3
4	Trade, quantity, and time discounts (chapter 8)					4
5	Refunds and rebates of expenses (chapter 8)					5
6	Rental of provider space by suppliers (chapter 8)					6
7	Telephone services (pay stations excluded) (chapter 21)					7
8	Television and radio service (chapter 21)					8
9	Parking lot (chapter 21)					9
10	Provider-based physician adjustment	Worksheet A-8-2				10
11	Sale of scrap, waste, etc. (chapter 23)					11
12	Related organization transactions (chapter 10)	Worksheet A-8-1				12
13	Laundry and linen service					13
14	Cafeteria-employees and guests					14
15	Rental of quarters to employee and others					15
16	Sale of medical and surgical supplies to other than patients					16
17	Sale of drugs to other than patients					17
18	Sale of medical records and abstracts					18
19	Nursing and allied health education (tuition, fees, books, etc.)					19
20	Vending machines					20
21	Income from imposition of interest, finance or penalty charges (chapter 21)					21
22	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments					22
23	Adjustment for respiratory therapy costs in excess of limitation (chapter 14)	Worksheet A-8-3		Respiratory Therapy	65	23
24	Adjustment for physical therapy costs in excess of limitation (chapter 14)	Worksheet A-8-3		Physical Therapy	66	24
25	Utilization review - physicians' compensation (chapter 21)			Utilization Review - SNF	114	25
26	Depreciation - buildings and fixtures			Buildings and Fixtures	1	26
27	Depreciation - movable equipment			Movable Equipment	2	27
28	Non-physician Anesthetist			Nonphysician Anesthetist	19	28
29	Physicians' assistant					29
30	Adjustment for occupational therapy costs in excess of limitation (chapter 14)	Worksheet A-8-3		Occupational Therapy	67	30
30.99	Hospice (non-distinct) (see instructions)			Adults and Pediatrics	30	30.99
31	Adjustment for speech pathology costs in excess of limitation (chapter 14)	Worksheet A-8-3		Speech Pathology	68	31
32	CAH HIT adjustment for depreciation					32
33	Other adjustments (specify) <sup>(3)</sup>					33
50	TOTAL (sum of lines 1 through 49) (Transfer to Worksheet A, column 6, line 200)					50

(1) Description - all chapter references in this column pertain to CMS 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 33 through 49 and subscripts thereof.

Note: See instructions for column 5 referencing to Worksheet A-7.