

ADJUSTMENTS TO EXPENSES		PROVIDER CCN:	PERIOD : FROM _____ TO _____	WORKSHEET A-8	
0	Description (1)	Basis for Adjustment (2)	Amount	Expense Classification on Wkst. A to/from which the amount is to be adjusted	
				3 Cost Center	4 Line No.
1	Investment income on restricted funds (Chapter 2)				1
2	Trade, quantity and time discounts on purchases (Chapter 8)				2
3	Refunds and rebates of expenses (Chapter 8)				3
4	Rental of provider space by suppliers (Chapter 8)				4
5	Telephone services (pay stations excluded) (Chapter 21)				5
6	Television and radio service (Chapter 21)				6
7	Parking lot (Chapter 21)				7
8	Remuneration applicable to provider-based physician adjustment	Worksheet A-8-2			8
9	Home office costs (Chapter 21)				9
10	Sale of scrap, waste, etc. (Chapter 23)				10
11	Nonallowable costs related to certain Capital expenditures (Chapter 24)				11
12	Adjustment resulting from transactions with related organizations (Chapter 10)	Worksheet A-8-1			12
13	Laundry and Linen service				13
14	Revenue - Employee meals				14
15	Cost of meals - Guests				15
16	Sale of medical supplies to other than patients				16
17	Sale of drugs to other than patients				17
18	Sale of medical records and abstracts				18
19	Vending machines				19
20	Income from imposition of interest, finance or penalty charges (Chapter 21)				20
21	Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments				21
22	Utilization review--physicians' compensation (Chapter 21)			Utilization Review- SNF	82 22
23	Depreciation--buildings and fixtures			Capital Related Cost- Building	1 23
24	Depreciation--movable equipment			Capital Related Cost-Movable	2 24
25	Other Adjustment				25
100	TOTAL (sum of lines 1 through 99) (transfer to Wkst. A, col. 6, line 100)				100

(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