

ADJUSTMENTS TO EXPENSES

PROVIDER CCN:

PERIOD:
FROM: _____
TO: _____

WORKSHEET A-8

		WORKSHEET A			
	DESCRIPTION OF ADJUSTMENT	BASIS 1	AMOUNT 2	COST CENTER 3	LINE NO. 4
1	INVESTMENT INCOME ON RESTRICTED FUNDS (CMS PUB. 15-1, CHAPTER 2)				1
2	TRADE, QUANTITY, TIME, AND OTHER DISCOUNTS ON PURCHASES (CMS PUB. 15-1, CHAPTER 8)				2
3	REBATES AND REFUNDS OF EXPENSES (CMS PUB. 15-1, CHAPTER 8)				3
4	RENTAL OF PROVIDER SPACE BY SUPPLIERS (CMS PUB. 15-1, CHAPTER 8)				4
5	TELEPHONE SERVICES (CMS PUB. 15-1, CHAPTER 21)				5
6	TELEVISION AND RADIO SERVICES (CMS PUB. 15-1, CHAPTER 21)				6
7	PARKING LOT (CMS PUB. 15-1, CHAPTER 21)				7
8	REMUNERATION APPLICABLE TO PROVIDER-BASED PHYSICIAN ADJUSTMENT	WKST A-8-2			8
9	SALE OF SCRAP, WASTE, ETC. (CMS PUB. 15-1, CHAPTER 23)				9
10	RELATED ORGANIZATION AND HOME OFFICE COST TRANSACTIONS (CMS PUB. 15-1, CHAPTER 10)	WKST A-8-1			10
11	LAUNDRY AND LINEN SERVICE				11
12	REVENUE - EMPLOYEE MEALS				12
13	COST OF MEALS - GUESTS				13
14	SALE OF MEDICAL SUPPLIES TO OTHER THAN PATIENTS				14
15	SALE OF DRUGS TO OTHER THAN PATIENTS				15
16	REVENUE - COPYING COSTS OF MEDICAL RECORDS AND ABSTRACTS				16
17	VENDING MACHINES				17
18	INCOME FROM IMPOSITION OF INTEREST, FINANCE, OR PENALTY CHARGES (CMS PUB. 15-1, CHAPTER 21)				18
19	INTEREST EXPENSE ON MEDICARE OVERPAYMENTS AND BORROWINGS TO REPAY MEDICARE OVERPAYMENTS				19
20	DEPRECIATION--BUILDINGS AND FIXTURES			CRC-B&F	1
21	DEPRECIATION--MOVABLE EQUIPMENT			CRC-ME	2
22	SHORT TERM INPATIENT HOSPICE CARE				22
23	HOSPICE NON-CORE CONTRACTED SERVICES				23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
100	TOTAL				100