

ADJUSTMENTS TO EXPENSES		PROVIDER NO.	PERIOD:		WORKSHEET A-8
			FROM _____	TO _____	
(1) DESCRIPTION	(2) BASIS FOR ADJUST- MENT	AMOUNT	EXPENSE CLASSIFICATION ON WORKSHEET A - TO /FROM WHICH THE AMOUNT IS TO BE ADJUSTED		
			COST CENTER	LINE NO.	
	1	2	3	4	
1	Investment income on restricted funds (ch.2) 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	Other Adjustment	(3)			22
23	Other Adjustment	(3)			23
24	Adjustment for respiratory therapy costs in excess of limitation (chapter 14)	(3)		Oxygen (Inhalation) Therapy	24
25	Adjustment for physical therapy costs in excess of limitation	(3)		Physical Therapy	25
26	Adjustment for HHA physical therapy costs in excess of limitation	See Instructions		Physical Therapy--HHA	39
27	SUBTOTAL (Sum of lines 1-26)				27
28	Utilization review--physicians' compensation (chapter 21)			Utilization Review- SNF	54
29	Depreciation--buildings and fixtures			Capital Related Cost- Building	1
30	Depreciation--movable equipment			Capital Related Cost-Movable Equipment	2
31	Other Adjustment				31
32	TOTAL (line 27 plus the sum of lines 28 - 31) (Transfer to Worksheet A, col. 6, line 75)				32

(1) Description--all chapter references in this column pertain to CMS Pub. 15

(2) Basis for adjustment

A. Costs--if costs, including applicable overhead, can be determined

B. Amount Received--if cost cannot be determined

(3) See Instructions to report therapy services provided on and after April 10, 199

**FORM CMS-2540-96 (10/98) (INSTRUCTIONS FOR THIS WORKSHEET ARE PUBLISHED IN
CMS PUB. 15-II, SECTION 3519)**

Rev. 4

35-317