

# General Medicare Bad Debt Exhibit Specification

## Cost Report Applicability

This optional electronic specification describes the characteristics of a spreadsheet file which fulfills the requirements of Exhibit 1 of the 2540-10 (SNF), 265-11 (ESRD), 224-14 (FQHC), 222-17 (RHC), and 2088-17 (CMHC) Medicare cost report (MCR) versions and which can be read by the Medicare Cost Report e-Filing (MCR eF) system to supply direct feedback to cost report filers at time of submission.

## File Format

The file format for this supporting exhibit is an Open XML Spreadsheet (.xlsx/.xlsm).

The exhibit's file, if named with a string beginning with "MedicareBD", will be automatically recognized when uploading into MCR eF. The exhibit can have other names, but in that case, the uploader will have to manually select a documentation type for each uploaded file. (For MCR eF bulk uploads, the naming convention *is* required for MCR eF to recognize it as the corresponding exhibit.)

## File Structure

The exhibit may consist of multiple worksheets within a single file. Worksheets containing exhibit data must have an exhibit identifier to indicate which exhibit the data is for, and the exhibit has a defined set of headers and fields specified. Within a file, all data worksheets must have the same exhibit identifier.

The exhibit identifier consists of the label "Supporting Exhibit" in cell A1 and the identifier "Medicare Bad Debt Listing" in cell B1.

Worksheets with a different identifier (including misplaced or absent identifiers) and any information entered outside of the prescribed headers and fields will be ignored by the automated processing of the file.

Each header field and data field have an expected location for its label. For header fields, the data is entered one cell to the right. For data fields, the data is entered starting two rows below the labels (leaving room for a row of optional column numbers). The system will give warning messages if these exact locations are not used, but can still process the information if the headers or data fields are reordered within the same range of locations.

## File Validations

Blank worksheets, defined as data worksheets in a file with no information populated in the prescribed area, will not be validated. Blank records, defined as individual rows below the Data Fields labels with no information populated, will similarly not be validated. (See the Header Fields and Data Fields sections below for the prescribed areas, headers, and data validations for this exhibit or the other specifications documents for similar information about the other exhibits.)

If a worksheet does have data in its data entry area, then the header labels must each be populated in their specified location, the header values must be populated with valid values in the specified location,

the data field column headers and numbers must each be populated in their specified locations, and each data record must pass all of its applicable data validation rules.

Common rules include:

- Dollar amount – A numeric value with up to 2 decimal places
- Free text – Any alphanumeric text string
- Date – A .xlsx/.xlsm Date-formatted field or a text field with a value in MM/DD/YYYY format

Header Fields (with label locations)

Field Label	Expected Location	Required?	Valid Values
Provider Name	A3	Yes	Free text
Provider Number (CCN)	A4	Yes	6 characters in length; must be for same provider as cost report submission
FYE	A5	Yes	Date
Bad Debts For (Choose One)	A6	For the 2540-10 (SNF) cost report	Must equal "Inpatient" or "Part B"
Prepared By	A7	Yes	Free text
Date Prepared	A8	Yes	Date
Subprovider	A9	No	6 characters in length; must be for a unit in the provider family

Data Fields (with label locations)

Column Label	Expected Location	Required?	Data Validation Rules
Beneficiary Name	A13	Yes	Free text
MBI or HICN	B13	Yes	Free text
Dates of Service - From	C13	Yes	Date
Dates of Service - To	D13	Yes	Date, must be on or after Dates of Service - From
Medicaid No.	E13	No	Free text
Deemed Indigent	F13	No	Equal to "Y" or "N"
Remittance Advice Date - Medicare	G13	When Allowable Bad Debts is positive.	Date
Date First Bill Sent to Bene	H13	When Allowable Bad Debts is positive and Deemed Indigent is blank or 'N'.	Date or "QMB"
Collect. Eff. Cease Date	I13	When Allowable Bad Debts is positive.	Date
Medicare Deductible and Coinsurance Amounts - Deductible	J13	At least one of Deductible or Coinsurance must be populated when the provider is not an FQHC/RHC and when Allowable Bad Debts is positive.	Dollar amount
Medicare Deductible and Coinsurance Amounts - Coins.	K13	At least one of Deductible or Coinsurance must be populated when the provider is not an	Dollar amount

Column Label	Expected Location	Required?	Data Validation Rules
		FQHC/RHC and when Allowable Bad Debts is positive.	
Allowable Bad Debts	L13	Yes	Dollar amount; sum total needs to match amount in cost report