Cost Report 1728-20 Exhibit 1 Specification

General Specifications

File Format

The file format for this supporting exhibit of the 1728-20 cost report 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 MCReF. 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 MCReF bulk uploads, the naming convention *is* required for MCReF 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.

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 labels and value locations)

Field Label	Label Location	Value Location	Required?	Valid Values
Provider Name	A3	B3	Yes	Free text
Provider Number (CCN)	A4	B4	Yes	6 characters in length
FYE	A5	B5	Yes	Date
Prepared By	A6	B6	Yes	Free text
Date Prepared	A7	B7	Yes	Date

Data Fields (with labels, numbers and data locations)

Column Label	Label Location	Column Number	Number Location	Data Locations	Required?	Data Validation Rules
Patient Last Name	A11	1	A12	Column A, row 13 and onward	Yes	Free text
Patient First Name	B11	2	B12	Column B, row 13 and onward	Yes	Free text
MBI No.	C11	3	C12	Column C, row 13 and onward	Yes	Free text
Dates of Service - From	D11	4	D12	Column D, row 13 and onward	Yes	Date
Dates of Service - To	E11	5	E12	Column E, row 13 and onward	Yes	Date, must be on or after Dates of Service - From
Eligible Medicaid Beneficiary Medicaid #	F11	6	F12	Column F, row 13 and onward	No	Free text
Beneficiary Deemed Indigent (Not Medicaid Eligible) Yes or No	G11	7	G12	Column G, row 13 and onward	No	Equal to "Y" or "N"
Medicare Remittance Advice Dates	H11	8	H12	Column H, row 13 and onward	When Recoveries Only is blank	Date
Medicaid Remittance Advice Dates (If Applicable)	I11	9	I12	Column I, row 13 and onward	No	Date or "AD"
Beneficiary Responsibility $ (Enter QMB if Medicaid QMB Beneficiary)	J11	10	J12	Column J, row 13 and onward	No	Dollar amount or "QMB"
Date First Bill Sent to Beneficiary	K11	11	K12	Column K, row 13 and onward	When Remittance Advice Date – Medicaid is blank and Recoveries Only is blank	Date or "QMB"
Internal Accounts Receivable (A/R) Write-Off Date	L11	12	L12	Column L, row 13 and onward	When Recoveries Only is blank	Date

Column Label	Label Location	Column Number	Number Location	Data Locations	Required?	Data Validation Rules
Account Sent to Collection Agency	M11	13	M12	Column M, row 13 and onward	When Recoveries Only is blank	Equal to "Y" or "N"
Date Account Returned from Collection Agency (If Applicable)	N11	14	N12	Column N, row 13 and onward	If Account Sent to Collection Agency = "Y"	Date
Date Collection Efforts Ceased (Internal and External, Including Medicaid RA)	O11	15	O12	Column O, row 13 and onward	When Recoveries Only is blank	Date
Medicare "Write Off Date"	P11	16	P12	Column P, row 13 and onward	When Recoveries Only is blank	Date, must be on or after the Internal A/R Write Off Date, Date Account Returned from Collection Agency, and Date Collection Efforts Ceased
Recoveries Only	Q11	17	Q12	Column Q, row 13 and onward	No	Dollar amount
Medicare Deductible	R11	18	R12	Column R, row 13 and onward	At least one of Deductible or Coinsurance must be populated when Recoveries Only is blank	Dollar amount
Medicare Coinsurance	S11	19	S12	Column S, row 13 and onward	At least one of Deductible or Coinsurance must be populated when Recoveries Only is blank	Dollar amount
Current Year Payments (Prior to Account Write-Off)	T11	20	T12	Column T, row 13 and onward	No	Dollar amount

Column Label	Label Location	Column Number	Number Location	Data Locations	Required?	Data Validation Rules
Payment Type (Patient, Third Party Insurance, etc.)	U11	21	U12	Column U, row 13 and onward	If Current Year Payments is populated	Free text
Allowable Bad Debts (As Reported on Cost Report)	V11	22	V12	Column V, row 13 and onward	Yes	Dollar amount
Comments	W11	23	W12	Column W, row 13 and onward	No	Free text