

# FINANCIAL ACCOUNTING SERIES



## ACCOUNTING STANDARDS UPDATE

No. 2011-07  
July 2011

### Health Care Entities (Topic 954)

Presentation and Disclosure of Patient Service Revenue,  
Provision for Bad Debts, and the Allowance for  
Doubtful Accounts for Certain Health Care Entities

a consensus of the FASB Emerging Issues Task Force

An Amendment of the *FASB Accounting Standards Codification*<sup>®</sup>

Financial Accounting Standards Board  
of the Financial Accounting Foundation

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## Summary

### Why Is the FASB Issuing This Accounting Standards Update (Update)?

Some health care entities recognize patient service revenue at the time the services are rendered regardless of whether the entity expects to collect that amount. Stakeholders raised concerns that such accounting practices result in a gross-up of patient service revenue and the related provision for bad debts. Additionally, because health care entities make their own judgments regarding adjustments to revenue and bad debts, those judgments are different from one health care entity to another and comparability is impaired, making analysis difficult for financial statement users.

The objective of this Update is to provide financial statement users with greater transparency about a health care entity's net patient service revenue and the related allowance for doubtful accounts. This Update provides information to assist financial statement users in assessing an entity's sources of net patient service revenue and related changes in its allowance for doubtful accounts. The amendments require health care entities that recognize significant amounts of patient service revenue at the time the services are rendered even though they do not assess the patient's ability to pay to present the provision for bad debts related to patient service revenue as a deduction from patient service revenue (net of contractual allowances and discounts) on their statement of operations.

### Who Is Affected by the Amendments in This Update?

The amendments in this Update affect entities within the scope of Topic 954, Health Care Entities, that recognize significant amounts of patient service revenue at the time services are rendered even though the entities do not assess a patient's ability to pay. All other entities would continue to present the provision for bad debts (including bad debts associated with patient service revenue) as an operating expense.

### What Are the Main Provisions?

The amendments in this Update require certain health care entities to change the presentation of their statement of operations by reclassifying the provision for bad debts associated with patient service revenue from an operating expense to a deduction from patient service revenue (net of contractual allowances and discounts). Additionally, those health care entities are required to provide enhanced disclosure about their policies for recognizing revenue and assessing

bad debts. The amendments also require disclosures of patient service revenue (net of contractual allowances and discounts) as well as qualitative and quantitative information about changes in the allowance for doubtful accounts.

## How Do the Main Provisions Differ from Current U.S. Generally Accepted Accounting Principles (GAAP) and Why Are They an Improvement?

The amendments in this Update change the presentation of the statement of operations and add new disclosures that are not required under current GAAP for entities within the scope of this Update. The provision for bad debts associated with patient service revenue for certain entities is required to be presented on a separate line as a deduction from patient service revenue (net of contractual allowances and discounts) in the statement of operations. This change in the presentation of the statement of operations will be an improvement from current GAAP because it will result in the presentation of an amount of net patient service revenue (after any provision for bad debts) that is closer to the amount that the health care entity expects to collect. The new disclosures will assist users of financial statements to better understand how health care entities recognize patient service revenue and assess bad debts.

## When Will the Amendments Be Effective?

For public entities, the amendments in this Update are effective for fiscal years and interim periods within those fiscal years beginning after December 15, 2011, with early adoption permitted. For nonpublic entities, the amendments are effective for the first annual period ending after December 15, 2012, and interim and annual periods thereafter, with early adoption permitted. The amendments to the presentation of the provision for bad debts related to patient service revenue in the statement of operations should be applied retrospectively to all prior periods presented. The disclosures required by the amendments in this Update should be provided for the period of adoption and subsequent reporting periods.

## How Do the Provisions Compare with International Financial Reporting Standards (IFRS)?

IFRS does not currently require similar presentation or disclosures as set forth in the amendments in this Update. However, the Boards recently completed redeliberations on an Exposure Draft, *Revenue Recognition (Topic 605): Revenue from Contracts with Customers*. In redeliberations of that Exposure Draft, the Boards tentatively decided to present impairment losses (that is, bad debts) from contracts with customers as a separate line item adjacent to the

revenue line item (as contra revenue), consistent with the provisions of this Update. In addition, the Boards tentatively decided that disaggregated revenue information should be disclosed. The Boards plan to reexpose the tentative decisions reached in redeliberations of that Exposure Draft in the second half of 2011.



# Amendments to the *FASB Accounting Standards Codification*<sup>®</sup>

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## Introduction

1. The Accounting Standards Codification is amended as described in paragraphs 2–10. In some cases, to put the change in context, not only are the amended paragraphs shown but also the preceding and following paragraphs. Terms from the Master Glossary are in **bold** type. Added text is underlined, and deleted text is ~~struck out~~.

## Amendments to Subtopic 954-310

2. Add paragraph 954-310-50-3, with a link to transition paragraph 954-605-65-2, as follows:

### Health Care Entities—Receivables

#### Disclosure

**954-310-50-3** A health care entity that recognizes significant amounts of patient service revenue at the time the services are rendered even though it does not assess the patient's ability to pay shall disclose both of the following for interim and annual periods:

- a. Its policy for assessing the timing and amount of uncollectible patient service revenue recognized as bad debts by major payor source of revenue. Major payor sources of revenue shall be identified by the entity and be consistent with how the entity manages its business (for example, how it assesses credit risk). For example, one entity's accounting system may classify patient accounts receivables arising from deductibles and coinsurance as part of third-party receivables, another may classify deductibles and coinsurance as self-pay receivables, and another may classify deductibles and coinsurance as either third-party or self-pay receivables on the basis of which party has the primary remaining financial responsibility.
- b. Qualitative and quantitative information about significant changes in the allowance for doubtful accounts related to patient accounts receivable. This may include information such as significant changes in estimates and underlying assumptions, the amount of self-pay writeoffs, the

amount of third-party payor writeoffs, and other unusual transactions impacting the allowance for doubtful accounts.

See paragraphs 954-310-55-1 through 55-3 for an Example of this disclosure.

3. Add paragraphs 954-310-55-1 through 55-3 and their related headings, with a link to transition paragraph 954-605-65-2, as follows:

## **Implementation Guidance and Illustrations**

### **> Illustrations**

**954-310-55-1** This Example illustrates how the disclosure guidance in paragraph 954-310-50-3 might be applied. Other presentations also may be appropriate depending on how an entity manages its business (for example, how an entity assesses credit risk).

**954-310-55-2** Accounts receivable are reduced by an allowance for doubtful accounts. In evaluating the collectibility of accounts receivable, Entity A analyzes its past history and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts. For receivables associated with services provided to patients who have third-party coverage, Entity A analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for bad debts, if necessary (for example, for expected uncollectible deductibles and copayments on accounts for which the third-party payor has not yet paid, or for payors who are known to be having financial difficulties that make the realization of amounts due unlikely). For receivables associated with self-pay patients (which includes both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), Entity A records a significant provision for bad debts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts.

**954-310-55-3** Entity A's allowance for doubtful accounts for self-pay patients increased from 90 percent of self-pay accounts receivable at December 31, 20X1, to 95 percent of self-pay accounts receivable at December 31, 20X2. In addition, Entity A's self-pay writeoffs increased \$1,000,000 from \$8,000,000 for fiscal year 20X1 to \$9,000,000 for fiscal year 20X2. Both increases were the result of negative trends experienced in the collection of amounts from self-pay patients in fiscal year 20X2. Entity A has not changed its charity care or uninsured discount policies during fiscal years 20X1 or 20X2. Entity A does not

maintain a material allowance for doubtful accounts from third-party payors, nor did it have significant writeoffs from third-party payors.

## Amendments to Subtopic 954-605

4. Amend paragraph 954-605-25-4, with a link to transition paragraph 954-605-65-2, as follows:

### Health Care Entities—Revenue Recognition

#### Recognition

**954-605-25-3** In general, gross service revenue is recorded in the accounting records on an accrual basis at the provider's established rates, regardless of whether the health care entity expects to collect that amount.

**954-605-25-4** The provision for contractual adjustments (that is, the difference between established rates and expected third-party payor payments) and discounts (that is, the difference between established rates and the amount collectible/billable) are recognized on an accrual basis/basis, and These amounts are deducted from gross service revenue to determine net service revenue.

5. Add paragraphs 954-605-45-4 through 45-5, with a link to transition paragraph 954-605-65-2, as follows:

#### Other Presentation Matters

**954-605-45-4** Some health care entities may perform services for patients for which the ultimate collection of all or a portion of the amounts billed or billable cannot be determined at the time services are rendered. For example, some health care entities have a policy of providing services to patients and recording patient service revenue regardless of their ability to pay and, in some cases (for example, hospital emergency departments), are required by law to treat emergency conditions regardless of a patient's ability to pay. As a result, those health care entities might record revenue along with a relatively high bad-debt provision in the period of service. A health care entity that recognizes significant amounts of patient service revenue at the time the services are rendered even though it does not assess the patient's ability to pay shall present all of the following as separate line items on the face of the statement of operations:

- a. Patient service revenue (net of contractual allowances and discounts)
- b. The provision for bad debts (the amount related to patient service revenue and included as a deduction from patient service revenue)

- c. The resulting net patient service revenue less the provision for bad debts.

See paragraphs 954-605-55-1 through 55-2 for an Example of this presentation.

**954-605-45-5** Bad debts that shall continue to be presented as an operating expense in the statement of operations are the following:

- a. Bad debts related to receivables from revenue other than patient service revenue
- b. Bad debts related to receivables from patient service revenue if the entity only recognizes revenue to the extent it expects to collect that amount.

6. Add paragraph 954-605-50-4 and its related heading, with a link to transition paragraph 954-605-65-2, as follows:

## **Disclosure**

### **> Sources of Revenue**

**954-605-50-4** A health care entity that recognizes significant amounts of patient service revenue at the time the services are rendered even though it does not assess the patient's ability to pay (see paragraph 954-605-25-3) shall disclose both of the following by major payor source of revenue for interim and annual periods:

- a. Its policy for assessing collectibility in determining the timing and amount of patient service revenue (net of contractual allowances and discounts) to be recognized
- b. Its patient service revenue (net of contractual allowances and discounts) before the provision for bad debts.

Major payor sources of revenue shall be identified by the entity and be consistent with how the entity manages its business (for example, how it assesses credit risk). See paragraphs 954-605-55-3 through 55-4 for an Example of this disclosure.

7. Add paragraphs 954-605-55-1 through 55-4 and their related headings, with a link to transition paragraph 954-605-65-2, as follows:

## **Implementation Guidance and Illustrations**

### **> Illustrations**

#### **> > Example 1**

**954-605-55-1** This Example illustrates how the presentation guidance in paragraph 954-605-45-4 might be applied. Other presentations may be appropriate.

**954-605-55-2** On the statement of operations:

**[For ease of readability, the table is not underlined as new text.]**

Patient service revenue (net of contractual allowances and discounts)	\$ 60,000
Provision for bad debts	(9,600)
Net patient service revenue less provision for bad debts	<u>50,400</u>
Premium revenue	23,000
Other operating revenue	<u>14,000</u>
Total revenue	<u><u>\$ 87,400</u></u>

**> > Example 2**

**954-605-55-3** This Example illustrates how the disclosure guidance in paragraph 954-605-50-4 might be applied. Other presentations also may be appropriate depending on how an entity manages its business (for example, how it assesses credit risk).

**954-605-55-4** Entity A recognizes patient service revenue associated with services provided to patients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured patients that do not qualify for charity care, Entity A recognizes revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy). On the basis of historical experience, a significant portion of Entity A's uninsured patients will be unable or unwilling to pay for the services provided. Thus, Entity A records a significant provision for bad debts related to uninsured patients in the period the services are provided. Patient service revenue, net of contractual allowances and discounts (but before the provision for bad debts), recognized in the period from these major payor sources, is as follows.

[For ease of readability, the table is not underlined as new text.]

	<u>Third-Party Payers</u>	<u>Self-Pay</u>	<u>Total All Payers</u>
Patient service revenue (net of contractual allowances and discounts)	<u>\$ 50,000</u>	<u>\$ 10,000</u>	<u>\$ 60,000</u>

8. Add paragraph 954-605-65-2 and its related heading as follows:

**> Transition Related to Accounting Standards Update No. 2011-07, *Health Care Entities (Topic 954): Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities***

**954-605-65-2** The following represents the transition and effective date information related to Accounting Standards Update No. 2011-07, *Health Care Entities (Topic 954): Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities*:

- a. The pending content that links to this paragraph shall be effective as follows:
  1. For {add glossary link to first definition}public entities{add glossary link to first definition}, for fiscal years and interim periods within those years beginning after December 15, 2011
  2. For {add glossary link to first definition}nonpublic entities{add glossary link to first definition}, for the first annual period ending after December 15, 2012, and interim and annual periods thereafter.
- b. Earlier application of the pending content that links to this paragraph is permitted, including to financial statements for interim and annual periods that have not been issued.
- c. An entity shall apply the pending content that links to this paragraph retrospectively, except as noted in (d).
- d. The disclosures required by the pending content that links to this paragraph shall be provided on a prospective basis from the date of adoption. Therefore, comparative disclosures of the pending content that links to this paragraph shall be required only for periods presented after the date of adoption.

9. Add paragraph 954-310-00-1 as follows:

**954-310-00-1** The following table identifies the changes made to this Subtopic.

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
954-310-50-3	Added	2011-07	7/25/11
954-310-55-1 through 55-3	Added	2011-07	7/25/11

10. Amend paragraph 954-605-00-1, by adding the following items to the table, as follows:

**954-605-00-1** The following table identifies the changes made to this Subtopic.

<b>Paragraph Number</b>	<b>Action</b>	<b>Accounting Standards Update</b>	<b>Date</b>
Nonpublic Entity	Added	2011-07	7/25/11
Public Entity	Added	2011-07	7/25/11
954-605-25-4	Amended	2011-07	7/25/11
954-605-45-4	Added	2011-07	7/25/11
954-605-45-5	Added	2011-07	7/25/11
954-605-50-4	Added	2011-07	7/25/11
954-605-55-1 through 55-4	Added	2011-07	7/25/11
954-605-65-2	Added	2011-07	7/25/11

*The amendments in this Update were adopted by the unanimous vote of the seven members of the Financial Accounting Standards Board:*

Leslie F. Seidman, *Chairman*  
 Daryl E. Buck  
 Russell G. Golden  
 Thomas J. Linsmeier  
 R. Harold Schroeder  
 Marc A. Siegel  
 Lawrence W. Smith

## Background Information and Basis for Conclusions

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BC1. The following summarizes the Task Force's considerations in reaching the conclusions in this Update. It includes the Board's basis for ratifying the Task Force conclusions when needed to supplement the Task Force's considerations. It also includes reasons for accepting certain approaches and rejecting others. Individual Task Force and Board members gave greater weight to some factors than to others.

BC2. Unlike in other industries, in the health care industry, an entity is not required to assess whether collectibility is reasonably assured before recognizing patient service revenue. Some health care entities may perform services for which the ultimate collection of all or a portion of the amounts billed or billable cannot be determined at the time services are rendered. Under industry practice, the health care entity would recognize revenue from self-pay patients who do not qualify for charity care at the gross charge amount (or on the basis of discounted rates, if negotiated or provided by policy) along with a relatively high bad-debt provision in the period of service. This practice makes it difficult for users of financial statements to analyze the quality of the revenue recognized, because it may reflect amounts that may not be collectible. Additionally, it is difficult for users of financial information to compare different health care entities because health care entities have wide discretion in setting their gross charge rates, discount policies, and policies for charity care.

BC3. The Task Force considered amending the industry-specific guidance to require that collectibility be assessed either before recognizing or when measuring revenue. However, several Task Force members were concerned that the industry would have to change its current revenue recognition practices twice, once as a result of this Update and then upon completion of the FASB and IASB's joint project on revenue recognition.

BC4. As an interim step, until the FASB and IASB's joint project on revenue recognition is completed, at the September 16, 2010 EITF meeting, the Task Force reached a consensus-for-exposure on EITF Issue No. 09-H, "Health Care Entities: Presentation and Disclosure of Net Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts," and issued a proposed Accounting Standards Update on October 6, 2010, that would have required enhanced disclosures about the sources of net revenue and a reconciliation of the activity in the allowance for doubtful accounts. The comment period for the proposed Update ended on November 5, 2010, and 10 comment letters were received. Some comment letter respondents to the proposed Update indicated that they would prefer that the Task Force permit the presentation of the provision for bad debts as a deduction from net revenue on the face of the statement of

operations. At its November 19, 2010 meeting, the Task Force discussed the feedback received from comment letter respondents and from the staff's outreach to users of financial statements. Some Task Force members acknowledged that although the net presentation preferred by the comment letter respondents does not resolve the recognition problem originally brought to the Task Force, it does result in a statement of operations presentation that is directionally closer to how the statement of operations would be presented if the revenue recognition guidance for the health care industry was aligned with the general revenue recognition guidance applied by other industries.

BC5. Other Task Force members were concerned that netting the provision for bad debts in this manner would cause a user to lose the transparency of the bad-debt provision without separate line item disclosure in the statement of operations. Additionally, some Task Force members indicated that they preferred bifurcating the bad-debt provision between the amounts of the provision that may represent pricing concessions and the amounts related to subsequent changes in credit risk. Other Task Force members were concerned with the operability of such an approach, and noted that no such bifurcation occurs under current GAAP; thus, no information would be lost on the basis of the requirement to present bad-debt expense on a separate line item as a deduction from patient service revenue.

BC6. The Task Force decided to require that the provision for bad debts be presented separately as a deduction from patient service revenue (net of contractual allowances and discounts) as opposed to an operating expense and to enhance the disclosure about how a health care entity considers collectibility in determining the amount and timing of revenue and bad debts. The Task Force also decided to require more detailed disclosures about the sources of revenue (net of contractual allowances and discounts) and a reconciliation of the activity in the allowance for doubtful accounts. The Task Force noted that the change in the presentation of the provision for bad debts in the statement of operations will report a net revenue (after the provision for bad debts) amount that is closer to the amount that the health care entity ultimately expects to collect. The Task Force also noted that these new disclosures will provide financial statement users with greater transparency about a health care entity's net revenue and allowance for doubtful accounts by major payor source of revenue.

BC7. Some respondents to the proposed Update indicated that significant system changes could be required to obtain the information by major payor sources of revenue, particularly if the requirements included presenting the allowance for doubtful accounts from patients without insurance separately from the allowance for doubtful accounts from patients with deductibles and copayments. The Task Force observed that significant system changes should not be required because the disclosures are intended to be consistent with how an entity currently manages its business (for example, how it assesses credit risk). The Task Force noted that entities may define major payor sources of revenue differently and decided that developing prescribed major payor sources

of revenue would make the disclosure too rigid and would not provide users with the same level of transparency that management is able to provide by determining major payor sources of revenue on the basis of how it manages its business.

BC8. After the December 1, 2010 Board ratification meeting, the staff received input from a stakeholder who raised the following concerns about Issue 09-H:

- a. The consensus may have a broader effect than the Task Force or Board has considered so far. For example, the decision to require a health care entity to present the provision for bad debts as a component of net revenues may require recasting of budgets and forecasts, making information technology system changes, revising revenue guidance to analysts/investors, reviewing compensation metrics and debt covenants, revising pro forma financial statements related to mergers and acquisitions, and determining the effect to state income tax allocation formulas.
- b. The consensus is unclear on how to present bad debts from noncore business activities. For example, assume that 90 percent of an entity's core business relates to providing health care services and that the remaining 10 percent relates to noncore business activities, such as selling medical devices or renting real property. The constituent noted that the consensus does not address whether the provision for bad debts related to these noncore activities should be presented as a component of revenue.

BC9. At its December 8, 2010 meeting, the Board decided to reexpose the consensus reached by the Task Force at its November 19, 2010 meeting on this Issue because of those concerns about the potential effects and implementation issues that may arise as a result of the consensus. The staff corresponded with Task Force members about that decision and received no objections.

BC10. A second proposed Update was issued on December 17, 2010, that would require the reclassification of the provision for bad debts as a deduction from revenue.

BC11. At the June 23, 2011 meeting, the Task Force discussed the 15 comment letters received on the proposed Update and feedback from the staff's outreach to users of financial statements. Respondents generally supported the amendments in the proposed Update. However, some respondents indicated that they preferred that the requirements in the proposed Update not be finalized. Rather, they preferred to wait until the completion of the FASB and IASB's joint project on revenue recognition. Some stakeholders requested that the scope of Issue 09-H be revised to include only patient service revenue accounted for under Topic 954.

BC12. The Task Force decided to finalize the consensus-for-exposure and to revise the scope to include only entities within the scope of Topic 954 that

recognize significant amounts of patient service revenue at the time the services are rendered even though they do not assess the patient's ability to pay. Those entities should present the provision for bad debts related to patient service revenue as a deduction from patient service revenue on the statement of operations. All other entities would continue to present the provision for bad debts (including bad debts associated with patient service revenue) as an operating expense.

BC13. With respect to the proposed disclosures, some stakeholders indicated that the rollforward of the allowance for doubtful accounts by major payor source of revenue may not result in meaningful information being disclosed. The Task Force decided that instead of the tabular rollforward of the activity in the allowance for doubtful accounts, health care entities within the scope of this Update should disclose qualitative and quantitative information about significant changes in the allowance for doubtful accounts related to patient accounts receivable.

BC14. The Task Force decided that the amendments in this Update should be effective for public entities, for fiscal years and interim periods within those years beginning on or after December 15, 2011, and for nonpublic entities, for fiscal years ending after December 15, 2012, and interim and annual periods thereafter. Early adoption is permitted. The amendments related to the presentation of the statement of operations should be applied retrospectively to all prior periods presented. The disclosures required by the amendments in this Update should be provided in the period of adoption and subsequent reporting periods.

BC15. To improve comparability of financial information, the Task Force decided to require retrospective application of the presentation of the statement of operations.

BC16. With respect to the new disclosures, some respondents indicated that it may be difficult to obtain the information required to comply with the guidance for prior periods. The Task Force decided to allow prospective application for the disclosures required by the amendments in this Update.

## Benefits and Costs

BC17. The objective of financial reporting is to provide information that is useful to present and potential investors, creditors, donors, and other capital market participants in making rational investment, credit, and similar resource allocation decisions. However, the benefits of providing information for that purpose should justify the related costs. Present and potential investors, creditors, donors, and other users of financial information benefit from improvements in financial reporting, while the costs to implement new guidance are borne primarily by present investors. The Task Force's assessment of the costs and benefits of issuing new guidance is unavoidably more qualitative than

quantitative because there is no method to objectively measure the costs to implement new guidance or to quantify the value of improved information in financial statements.

BC18. The Task Force does not anticipate that entities will incur significant costs as a result of the amendments in this Update. The amendments do not create new accounting requirements other than changing the presentation of the statement of operations by reclassifying the provision for bad debts related to patient service revenue for certain entities from an operating expense to a deduction from patient service revenue (net of contractual allowances and discounts) and providing additional disclosures for which information should be readily available given that the disclosures are focused on how an entity manages its business. In the Task Force's view, the amendments in this Update will promote comparability between different health care entities that, in the course of managing the business, make different judgments about adjustments to bad debts and revenue. As such, the benefits of the disclosures required by the amendments in this Update should outweigh the associated costs of providing the information.

## Amendments to the XBRL Taxonomy

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The following elements or modifications to existing elements are proposed additions to the XBRL U.S. GAAP Financial Reporting Taxonomy. They reflect the amendments to the disclosure and presentation requirements of the Accounting Standards Codification and would be used in association (tagged) with the appropriate reported values in the SEC filer XBRL exhibit. Elements that currently exist in the 2011 Taxonomy are marked with an asterisk\* and have been **bolded**. If an existing element was modified, it has been marked to reflect any changes.

<b>Standard Label<sup>†</sup></b>	<b>Definition</b>	<b>Codification Reference</b>
<b>Health Care Organization, Patient Service Revenue*</b>	Amount of revenue recognized during the period for providing services to patients, <del>primarily on an inpatient or outpatient basis and from office visits.</del> <b>For financial reporting purposes, revenue is reflected net of provisions for contractual allowances and discounts (the amount needed to reduce the entity's gross billing rates to agreed upon rates in contracts with third party payers) and other adjustments. Significant revenue earned under capitation arrangements is reported separately.</b>	954-605-45-1 954-605-45-2 <u>954-605-45-4</u> <u>954-605-50-4(a)</u>
Health Care Organization, Bad Debts Policy [Policy Text Block]	Disclosure of accounting policy for assessing the timing and amount of uncollectible revenue recognized as bad debt expense.	954-310-50-3(a)
Health Care Organization, Revenue Recognized Policy [Policy Text Block]	Policy for assessing collectibility in the timing and amount of revenue (net of contractual allowances and discounts) by major payor source of revenue.	954-605-50-4(a)

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<sup>†</sup>The Standard Label and the Element Name are the same (except that the Element Name does not include spaces). If they are different, the Element Name is shown in *italics* after the Standard Label.

<b>Standard Label<sup>†</sup></b>	<b>Definition</b>	<b>Codification Reference</b>
Health Care Organizations, Revenue Sources [Abstract]		
Schedule of Revenue Sources, Health Care Organization [Table Text Block]	Tabular disclosure of patient service revenue (net of contractual allowances and discounts), by major payor source of revenue for health care organizations.	954-605-50-4(b)
Schedule of Revenue Sources, Health Care Organization [Table]	Disclosures made in respect to major payor source of revenue for health care organizations.	954-605-50-4(b)
Health Care Organization, Revenue Sources [Axis]	Major payor source of revenue for health care organizations.	954-310-50-3(b) 954-605-50-4(b)
Health Care Organization, Revenue Sources [Domain]	Sources of revenue for health care organizations.	
Third-Party Payor [Member]	Revenue from third-party payors.	954-310-50-3(b) 954-605-50-4(b)
Self-Pay [Member]	Revenue from self-pay patients.	954-310-50-3(b) 954-605-50-4(b)
Health Care Organization, Revenue Sources [Line Items]	Line items are concepts that are used for one or more categories which are presented in the form of a table.	954-605-50-4(b)
Health Care Organization, Patient Service Revenue Provision for Bad Debts	Amount of the current period provision for bad debts related to patient service revenue.	954-605-45-4

<b>Standard Label<sup>†</sup></b>	<b>Definition</b>	<b>Codification Reference</b>
Health Care Organization, Patient Service Revenue Less Provision for Bad Debts	Amount of patient service revenue (net of contractual allowances and discounts) less the related provision for bad debts.	954-605-45-4
Health Care Organization, Revenue Net of Patient Service Revenue Provisions	Sum of total revenue (patient service revenue) recognized in the current period (net of contractual allowances and discounts) less the provision for bad debts related to patient service revenue plus other revenue.	954-605-45-4
Health Care Organization, Allowance for Doubtful Accounts, Percentage of Accounts Receivable	Percentage the allowance for doubtful accounts represents of the balance of accounts receivable for health care organizations.	954-310-50-3(b)
Health Care Organization, Change in Write-Offs	Amount of write-offs changed from the previous period for health care organizations.	954-310-50-3(b)
Health Care Organization, Qualitative Factors for Changes in Allowance for Doubtful Accounts	Qualitative information about the changes in the allowance for doubtful accounts for health care organizations.	954-310-50-3(b)
Health Care Organization, Significant Changes in Estimates	Amount of changes in estimates of the allowance for doubtful accounts of health care organizations.	954-310-50-3(b)
Health Care Organization, Significant Changes in Underlying Assumptions for Allowance for Doubtful Accounts	Description of significant changes in the underlying assumptions used to estimate the allowance for doubtful accounts of health care organizations.	954-310-50-3(b)

<b>Standard Label<sup>†</sup></b>	<b>Definition</b>	<b>Codification Reference</b>
Health Care Organization, Amount of Write-Offs of Allowance for Doubtful Accounts	Amount of write-offs of the allowance for doubtful accounts for the reporting period of health care organizations.	954-310-50-3(b)
Health Care Organization, Unusual Transactions Impacting Allowance for Bad Debts	Amount of unusual transactions that impact the allowance for doubtful accounts of health care organizations.	954-310-50-3(b)
Health Care Organization, Unusual Transactions Impacting Allowance for Doubtful Accounts, Description	Description of unusual transactions that impact the allowance for doubtful accounts of health care organizations.	954-310-50-3(b)