

# FINANCIAL ACCOUNTING SERIES

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## EXPOSURE DRAFT

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### *Proposed Accounting Standards Update*

Issued: December 17, 2010  
Comments Due: February 15, 2011

## Health Care Entities (Topic 954)

### Presentation and Disclosure of Net Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts

a consensus of the FASB Emerging Issues Task Force

This Exposure Draft of a proposed Accounting Standards Update of Topic 954 is issued by the Board for public comment. Written comments should be addressed to:

Technical Director  
File Reference No. EITF090H2

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Financial Accounting Standards Board  
of the Financial Accounting Foundation

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### **Notice to Recipients of This Exposure Draft of a Proposed Accounting Standards Update**

The Board invites individuals and organizations to send written comments on all matters in this Exposure Draft of a proposed Accounting Standards Update. Responses from those wishing to comment on the Exposure Draft must be received in writing by February 15, 2011. Interested parties should submit their comments by email to [director@fasb.org](mailto:director@fasb.org), File Reference No. EITF090H2. Those without email should send their comments to "Technical Director, File Reference No. EITF090H2, FASB, 401 Merritt 7, PO Box 5116, Norwalk, CT 06856-5116." Do not send responses by fax.

All comments received constitute part of the FASB's public file. The FASB will make all comments publicly available by posting them to the online public reference room portion of its website.

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# Proposed Accounting Standards Update

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# Summary and Questions for Respondents

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

Health care entities may recognize revenue for which the ultimate collection of all or a certain portion of the amount billed or billable is not reasonably assured at the time the services are rendered. Concerns have been raised by constituents that such accounting practices result in a gross-up of revenue for amounts that are not expected ultimately to be collected. Additionally, because health care entities make their own judgments regarding adjustments to revenue and bad debts, those judgments are different from one another and comparability is impaired, making analysis difficult for financial statement users.

The objective of this proposed Update is to provide financial statement users with greater transparency about a health care entity's net revenue and allowance for doubtful accounts. This proposed Update would provide information to assist financial statement users in assessing an entity's sources of net revenue and changes in its allowance for doubtful accounts. The amendments would require health care entities to report the provision for bad debts as a reduction from revenue (net of contractual allowances and discounts) on their statement of operations.

After the December 1, 2010 Board ratification meeting, the staff received input from a constituent that raised the following concerns about Issue 09-H, "Health Care Entities: Presentation and Disclosure of Net Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts":

1. 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. These issues raised concerns with the effective date of the consensus.
2. 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.

At its December 8, 2010 meeting, the Board decided to reexpose the consensus reached by the EITF at its November 19, 2010 meeting on Issue 09-H because of those concerns about the potential effects and implementation issues that may arise as a result of the consensus. The comment period for the proposed Update will be 60 days.

## **Who Would Be Affected by the Amendments in This Proposed Update?**

The amendments in this proposed Update would affect all revenue for entities within the scope of Topic 954, Health Care Entities.

## **What Are the Main Provisions?**

The amendments in this proposed Update would require a health care entity to change the presentation of its statement of operations by reclassifying the provision for bad debts from an operating expense to a reduction from revenue (net of contractual allowances and discounts). Additionally, a health care entity would be required to provide enhanced disclosure about how it considers collectibility in determining the amount and timing of revenue and bad-debt expense. The amendments also would require disclosures of revenue (net of contractual allowances and discounts) as well as a reconciliation of the activity in the allowance for doubtful accounts by major payor type.

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

The amendments in this proposed Update would change the presentation of the statement of operations and add new disclosures that are not required under current GAAP. The change in the presentation of the statement of operations would be an improvement from current GAAP because it would result in the presentation of an amount of net revenue (after any provision for bad debts) that is closer to the amount that the health care entity ultimately expects to collect. The provision for bad debts still would be required to be disclosed on a separate line as a reduction from revenue (net of contractual allowances and discounts) in the statement of operations. The new disclosures would assist users of financial statements to better understand how a health care entity has considered collectibility and customer credit risk in applying its revenue recognition policies.

## When Would the Amendments Be Effective?

The effective date will be determined after the Task Force considers the feedback on the proposed amendments. The amendments related to the presentation of the provision for bad debts in the statement of operations would be applied retrospectively to all prior periods presented. The disclosures required by the amendments in this proposed Update would be provided for the period of adoption and subsequent reporting periods.

## How Do the Proposed 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 proposed Update. However, the Boards recently issued an Exposure Draft, *Revenue Recognition (Topic 605): Revenue from Contracts with Customers*, that would require that net revenue be measured at the amount the entity expects to collect and that disaggregated revenue information be disclosed.

## Questions for Respondents

The Board invites individuals and organizations to comment on all matters in this proposed Update, particularly on the issues and questions below. Comments are requested from those who agree with the proposed guidance as well as from those who do not agree. Comments are most helpful if they identify and clearly explain the issue or question to which they relate. Those who disagree with the proposed guidance are asked to describe their suggested alternatives, supported by specific reasoning.

**Question 1:** The amendments in this proposed Update would require a health care entity to change the presentation of its statement of operations by reclassifying the provision for bad debts from an operating expense to a reduction from revenue (net of contractual allowances and discounts). Do you agree with this conclusion? Why or why not?

**Question 2:** The Task Force consensus described in this proposed Update was reached in the context of discussing paragraph 954-605-25-3 relating to patient fee-for-service revenue (that is, revenue earned in transactions in which services provided are billed to patients or third-party payors). This was the issue that was initially raised to the Task Force for consideration. However, the final consensus was not limited to only patient service revenue. Accordingly, please answer the following questions relating to the scope of proposed guidance:

1. Should the requirements of the proposed amendments be applicable to all revenue that is accounted for under Topic 954 (that is, patient service revenue, premium revenue, and resident service revenue)?
2. If the answer to 2(a) is no, what types of revenue should the proposed amendments apply to (for example, should the requirements of the proposed amendments be limited only to patient and resident service revenue)?
3. Some diversified entities provide health care services as well as significant non-patient related products (such as pharmaceutical products) or services (such as billing and staffing, clinical information or education services). For such entities, should the requirements of the proposed amendments apply to all activities of the entity or only apply to the health care service revenue that is accounted for under Topic 954?

**Question 3:** Do you anticipate the need for significant changes in the accounting systems or information gathering to implement the proposed amendments? If yes, please specify the aspect(s) of the proposal that would cause the significant change (for example, a specific disclosure or part of a disclosure requirement).

**Question 4:** How much time do you believe would be necessary to efficiently implement the proposed amendments?

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

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## Introduction

1. The Accounting Standards Codification is amended as described in paragraphs 2–7. 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** To assist users in understanding the extent to which a health care entity's bad-debt expense may be associated with receivables for which collectibility was not reasonably assured at the time revenue was recognized, an entity shall disclose all of the following by major payor source of revenue:

- a. Its policy for assessing the timing and amount of uncollectible revenue recognized as bad-debt expense
- b. A tabular reconciliation of the activity in the allowance for doubtful accounts for the period.

Major payor sources of revenue shall be identified by the entity and be consistent with how the entity manages its business (for example, assesses credit risk). For example, one entity's accounting system may classify 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. See paragraphs 954-605-55-3 through 55-5 for an Example of this disclosure.

## Amendments to Subtopic 954-605

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

### Health Care Entities—Revenue Recognition

#### Recognition

**954-605-25-4** The provision for contractual adjustments (that is, the difference between established rates and 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, along with the provision for bad debts, are deducted from gross service-revenue to determine net service-revenue.

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

#### Other Presentation Matters

**954-605-45-4** A health care entity 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. As a result, the health care entity might record revenue along with a relatively high bad-debt provision in the period of service. Therefore, a health care entity shall present revenue (net of contractual allowances and discounts), the provision for bad debts, and the resulting net revenue less the provision for bad debts as separate line items on the face of the statement of operations. See paragraphs 954-605-55-1 through 55-2 for an Example of this presentation.

5. 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** To assist users in understanding the extent to which revenues have been reported for which collectibility was not reasonably assured at the time of recognition, an entity shall disclose all of the following by major payor source of revenue:

- a. Its policy for assessing collectibility in the timing and amount of revenue (net of contractual allowances and discounts)

- b. Its 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, assesses credit risk). See paragraph 954-605-55-4 for an Example of this disclosure.

6. Add paragraphs 954-605-55-1 through 55-5 and their related heading, with a link to transition paragraph 954-605-65-2, as follows:

## **Implementation Guidance and Illustrations**

### **> Illustrations**

**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:

<u>Revenue (net of contractual allowances and discounts)</u>	<u>\$ 60,000</u>
<u>Provision for bad debts</u>	<u>9,600</u>
<u>Net revenue less provision for bad debts</u>	<u><u>\$ 50,400</u></u>

**954-605-55-3** This Example illustrates how the disclosure guidance in paragraphs 954-310-50-3 and 954-605-50-4 might be applied. Other presentations also may be appropriate depending on how an entity manages its business (for example, assesses credit risk).

**954-605-55-4** Entity A recognizes 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. 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.

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

**954-605-55-5** 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 to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these major payor sources 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 provision for bad debts if necessary (for example, for expected uncollectible deductibles and co-payments on accounts where the third-party 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 co-payment balances due where third-party coverage already has paid the remainder 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. A tabular reconciliation of the activity in the allowance for doubtful accounts is as follows.

	<u>Third-Party Payors</u>	<u>Self-Pay</u>	<u>Total All Payors</u>
<u>Balance at the beginning of the period</u>	<u>\$ 1,000</u>	<u>\$ 8,000</u>	<u>\$ 9,000</u>
<u>Provision for bad debts</u>	<u>100</u>	<u>9,500</u>	<u>9,600</u>
<u>Write-offs, net of recoveries</u>	<u>(500)</u>	<u>(7,000)</u>	<u>(7,500)</u>
<u>Balance at the end of the period</u>	<u>\$ 600</u>	<u>\$ 10,500</u>	<u>\$ 11,100</u>

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

**> Transition Related to Accounting Standards Update No. 2010-XX, Health Care Entities (Topic 954): Presentation and Disclosure of Net Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts**

**954-605-65-2** The following represents the transition and effective date information related to Accounting Standards Update No. 2010-XX, *Health Care Entities (Topic 954): Presentation and Disclosure of Net Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts*:

- a. The pending content that links to this paragraph shall be effective for fiscal years beginning on or after [date to be inserted after exposure].
- b. An entity shall apply the pending content that links to this paragraph retrospectively, except that in the period of initial adoption, the reporting entity is not required to provide the disclosures otherwise required by the pending content that links to this paragraph for any previous periods presented for comparative purposes.
- c. The disclosures required by the pending content that links to this paragraph shall be provided on a prospective basis from the date of adoption. In periods after initial adoption, comparative disclosures of the pending content that links to this paragraph shall be required only for periods presented after the date of adoption.

*The amendments in this proposed Update were approved for publication by the unanimous vote of the five members of the Financial Accounting Standards Board:*

Leslie F. Seidman, *Acting Chairman*  
Russell G. Golden  
Thomas J. Linsmeier  
Marc A. Siegel  
Lawrence W. Smith

# Background Information and Basis for Conclusions

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## Introduction

BC1. The following summarizes the Task Force's considerations in reaching the conclusions in this proposed 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 other industries, a health care entity is not required to assess whether collectibility is reasonably assured before recognizing revenue. A health care entity 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 record revenue from self-pay patients at the gross charge amount 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 recorded, because it may reflect amounts that may not ultimately be collected. 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 when recognizing or when measuring revenue. However, several Task Force members were concerned that the industry would have to change its current revenue recognition practice twice, once as a result of this proposed Update and then upon completion of the FASB and IASB's joint revenue recognition project.

BC4. As an interim step, until the FASB and IASB's joint revenue recognition project 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 require 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 reduction 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 reduction from revenue.

BC6. The Task Force decided to require that the provision for bad debts be presented separately as a reduction from 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. The effective date will be determined after the Task Force considers the feedback on the amendments in this proposed Update. The amendments related to the presentation of the statement of operations would be applied retrospectively to all prior periods presented. The disclosures required by the amendments in this proposed Update would be provided in the period of adoption and subsequent reporting periods.

BC8. To improve comparability of financial information, the Task Force decided to require retrospective application of the presentation of the statement of operations. Task Force members observed that it should not be operationally

difficult to change the presentation because it is limited to reclassifying the provision for bad debts from an operating expense line item to a reduction from revenue.

BC9. With respect to the new disclosures, some comment letter respondents indicated that it may be difficult to obtain the information required to comply with the guidance for prior periods, particularly for disclosure in the tabular reconciliation of the activity in the allowance for doubtful accounts. The Task Force decided to allow prospective application for all of the required disclosures.

BC10. Some respondents to the proposed Update indicated that significant system changes could be required to obtain the information by major payor sources, 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 co-payments. 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, assesses credit risk). The Task Force noted that entities may define major payor sources differently and decided that developing prescribed payor sources 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 payor sources on the basis of how it manages its business.

BC11. After the December 1, 2010 Board ratification meeting, the staff received input from a constituent that raises 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.

BC12. 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 the Task Force members about that decision and received no objections from the Task Force members.

## **Benefits and Costs**

BC13. 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.

BC14. The Task Force does not anticipate that entities will incur significant costs as a result of the amendments in this proposed Update. The amendments would not create new accounting requirements other than changing the presentation of the statement of operations by reclassifying the provision for bad debt from an operating expense to a reduction from 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. The Task Force believes that the amendments in this proposed 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 Task Force believes that the benefits of the required disclosures 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 2009 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, Revenue*</b>	Amount of revenue recognized during the period for providing services to patients, primarily on an inpatient or outpatient basis and from office visits. For financial reporting purposes, revenue is reflected net of provisions for contractual allowances (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.	954-605-45-1 954-605-45-2 <u>954-605-45-4</u>
Health Care Organization, Revenue Less The Provision for Bad Debts	Amount of revenue (net of contractual allowances and discounts) less the provision for bad debts.	<u>954-605-45-4</u>
<b>Health Care Organization, Revenue, Description*</b>	Disclosure of inflows or other enhancements of assets of the health care organization or settlements of its liabilities (or a combination of both) from delivering or producing goods,	<u>954-310-50-3(a)</u> <u>954-605-50-4(a)</u>

<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.

Standard Label <sup>†</sup>	Definition	Codification Reference
	rendering services, or other activities that constitute the entity's ongoing major or central operations. Disclosure may include the types of revenue being reported, when the revenue is reported, <u>its policy for assessing collectibility in the timing and amount of revenue (net of contractual allowances and discounts)</u> , <u>its policy for assessing the timing and amount of uncollectible revenue recognized as bad debt expense</u> , and its pertinent revenue methodology and assumptions.	
Health Care Organization, Bad Debts Policy [Policy Text Block]	Policy for assessing the timing and amount of uncollectible revenue recognized as bad debt expense by major payor source of revenue.	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)
Health Care Organizations, Revenue Sources [Abstract]		
Schedule of Revenue Sources, Health Care Organizations [Table Text Block]	This element encompasses disclosures related to revenue (net of contractual allowances and discounts) before the provision for bad debts, by major payor source of revenue for health care organizations.	954-605-50-4(b)
Schedule of Revenue Sources, Health Care Organization [Table]	Revenue (net of contractual allowances and discounts) before the provision for bad debts, by major payor source of revenue for health care organizations.	954-605-50-4(b)
Health Care Organizations, Revenue Sources	Tabular reconciliation, describing revenue (net of contractual allowances and discounts) before the provision for	954-310-50-3(b) 954-605-50-

<b>Standard Label<sup>†</sup></b>	<b>Definition</b>	<b>Codification Reference</b>
[Axis]	bad debts, by major payor source of revenue.	4(b)
Health Care Organizations, Revenue Sources [Line Items]	Detail information of revenue by major payor source of revenue.	954-605-50-4(b)
Health Care Organizations, Revenue Before The Provision for Bad Debts	Revenue (net of contractual allowances and discounts) before the provision for bad debts.	954-605-50-4(b)
Health Care Organizations, Allowance for Doubtful Accounts [Abstract]		
Schedule of Allowance for Doubtful Accounts [Table Text Block]	This element encompasses disclosures related to the reconciliation of the activity in the allowance for doubtful accounts for the period by major payor source of revenue.	954-310-50-3(b)
Schedule of Allowance for Doubtful Accounts [Table]	Reconciliation of the activity in the allowance for doubtful accounts for the period by major payor source of revenue.	954-310-50-3(b)
<b>Financing Receivable, Allowance for Credit Losses [Roll Forward]*</b>		
<b>Financing Receivable, Allowance for Credit Losses*</b>	A valuation allowance for financing receivables that are expected to be uncollectible.	<u>954-310-50-3(b)</u>
Write-offs, Net of Recoveries	Net of recoveries, reduction to the allowance for credit losses related to financing receivables deemed uncollectible.	954-310-50-3(b)

<b>Standard Label<sup>†</sup></b>	<b>Definition</b>	<b>Codification Reference</b>
<b>Financing Receivable, Allowance for Credit Losses, Write-offs*</b>	Reduction to the allowance for credit losses related to financing receivables deemed uncollectible.	<u>954-310-50-3(b)</u>
<b>Financing Receivable, Allowance for Credit Losses, Recoveries*</b>	Reduction to the allowance for credit losses related to collections on financing receivables which have been partially or fully charged off as bad debts.	<u>954-310-50-3(b)</u>
<b>Financing Receivable, Allowance for Credit Losses, Provisions*</b>	Charge to expense for financing receivables that are expected to be uncollectible.	<u>954-310-50-3(b)</u>
<b>Financing Receivable, Allowance for Credit Losses, Period Increase (Decrease)*</b>	Net change in the allowance for credit losses related to financing receivables.	<u>954-310-50-3(b)</u>