

US GAAP XBRL Taxonomy Inconsistency

Health Care Revenues

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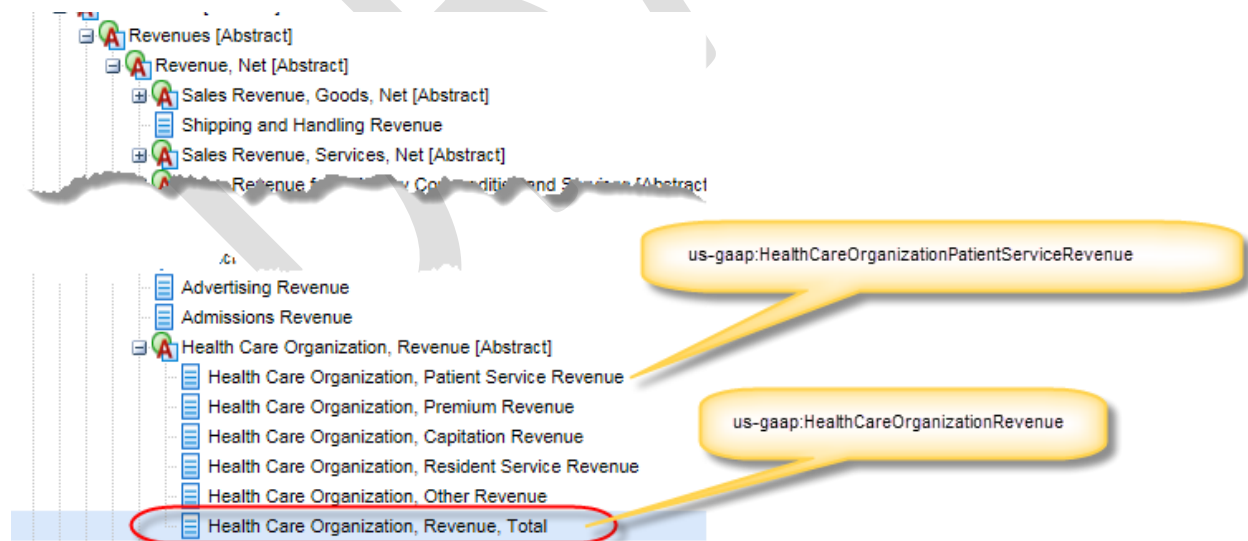
This specific analysis is for TWO PURPOSES. First, there is a specific issue related to the inconsistent use of the following four health care revenue concepts relative to one another within XBRL-based public company financial filings to the SEC:

- us-gAAP:HealthCareOrganizationRevenue
- us-gAAP:HealthCareOrganizationPatientServiceRevenue
- us-gAAP:HealthCareOrganizationPatientServiceRevenueLessProvisionForBadDebts
- us-gAAP:HealthCareOrganizationRevenueNetOfPatientServiceRevenueProvisions

Second, this specific issue can be used to understand the general issue that exists in the US GAAP XBRL Taxonomy related to understanding the relations between concepts within that taxonomy.

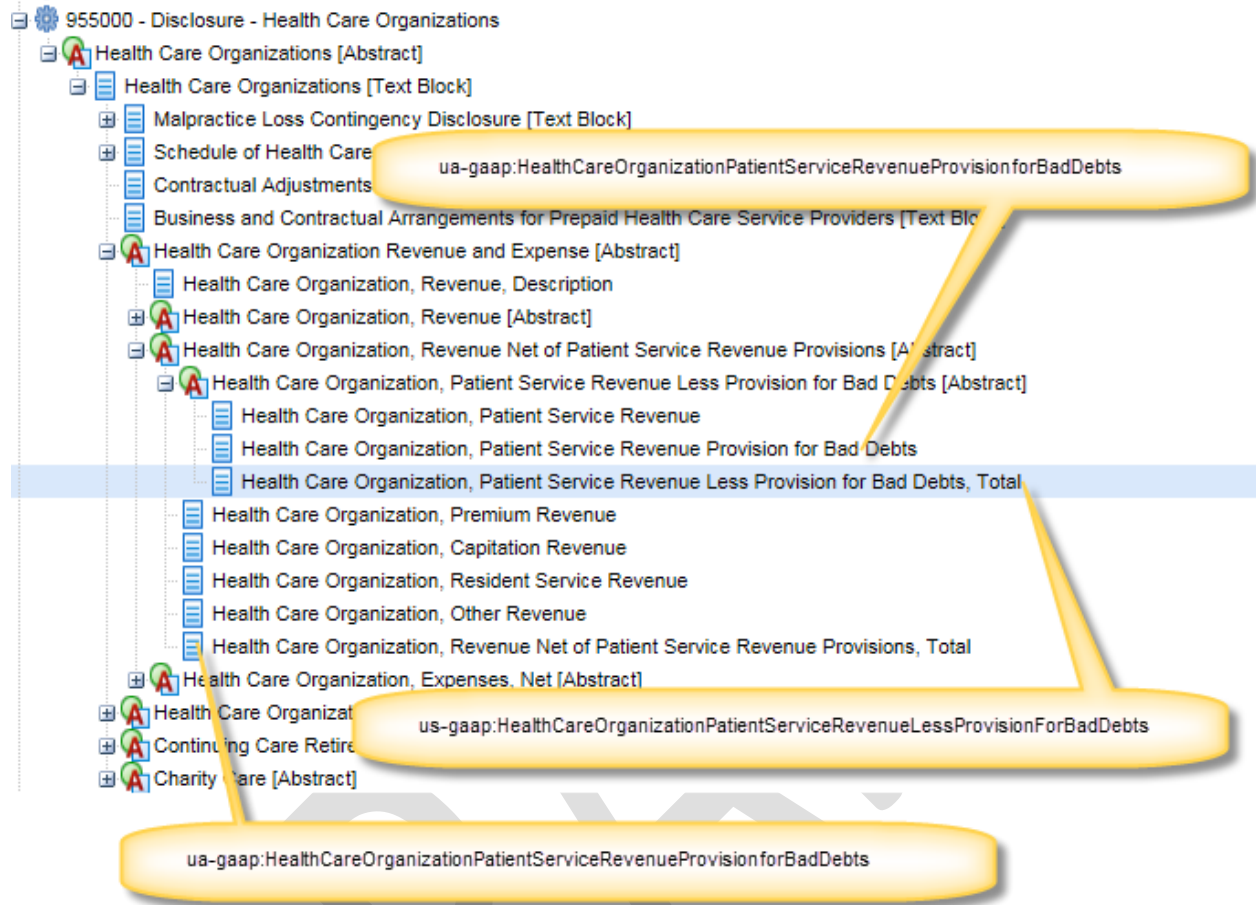
The US GAAP XBRL Taxonomy provides these four concepts within two different networks of the US GAAP XBRL Taxonomy. The first concept and second concept (us-gAAP:HealthCareOrganizationRevenue and us-gAAP:HealthCareOrganizationPatientServiceRevenue) are part of network 124000 – Statement – Statement of Income (Including Gross Margin)

(Use this link to go to the US GAAP XBRL Taxonomy, <http://goo.gl/uxcPBe>)



The second location of health care related these health care related revenues concepts is 955000 – Disclosure – Health Care Organization

(Use this link to go to the US GAAP XBRL Taxonomy, <http://goo.gl/TboL8l>)



Second and most importantly, this specific example is representative of a general issue that exists within XBRL-based public company financial filings to the SEC. Meaning, a solution is not only needed for the issue I am pointing out here, solutions are need for many, many other areas within the US GAAP XBRL Taxonomy and XBRL-based public company financial filings which use that taxonomy. The general pattern is how concepts should be used relative to one another.

The diagram below maps the calculations from the US GAAP XBRL Taxonomy to one another in order to see the combined flow. This flow is rather confusing.

Example #1: COMMUNITY HEALTH SYSTEMS INC

<http://www.sec.gov/Archives/edgar/data/1108109/000119312516467152/0001193125-16-467152-index.htm>

This incorrectly mixes concepts from the income statement and the disclosure. This appears to be **INCORRECT** because us-gaap:HealthCareOrganizationRevenue is PART-OF us-gaap:HealthCareOrganizationRevenueNetOfPatientServiceRevenueProvisions; based on what the US GAAP XBRL Taxonomy appears to say, this is the reverse of what is stated in the taxonomy.

us-gaap:HealthCareOrganizationRevenue	Period [Axis]		
	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31	2013-01-01 - 2013-12-31
Consolidated Statements of Income (Loss) [Abstract]			
Consolidated Statements of Income (Loss) [Abstract]			
Operating revenues (net of contractual allowances and discounts)	22,564,000,000	21,561,000,000	14,853,000,000
Provision for bad debts	3,127,000,000	2,922,000,000	2,034,000,000
Net operating revenues	19,437,000,000 ¹	18,639,000,000 ²	12,819,000,000

us-gaap:HealthCareOrganizationRevenueNetOfPatientServiceRevenueProvisions

Example #2: DAVITA HEALTHCARE PARTNERS INC.

<http://www.sec.gov/Archives/edgar/data/927066/000156459016013587/0001564590-16-013587-index.htm>

This mixes concepts from the income statement and the disclosure. This appears consistent with my assessment and what is observed in the majority of XBRL-based public company financial filings.

us-gaap:HealthCareOrganizationPatientServiceRevenue	Period [Axis]		
	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31	2013-01-01 - 2013-12-31
Income Statement [Abstract]			
Income Statement [Abstract]			
Patient service revenues	9,480,279,000	8,868,338,000	8,307,195,000
Less: Provision for uncollectible accounts	(427,860,000)	(366,884,000)	(293,546,000)
Net patient service revenues	9,052,419,000	8,501,454,000	8,013,649,000
Capitated revenues	3,509,095,000	3,261,288,000	2,987,315,000
Other revenues	1,220,323,000	1,032,364,000	763,086,000
Total net revenues	13,781,837,000	12,795,106,000	11,764,050,000

us-gaap:HealthCareOrganizationRevenue

us-gaap:HealthCareOrganizationPatientServiceRevenueLessProvisionForBadDebts

Example #3: First Choice Healthcare Solutions, Inc.

<http://www.sec.gov/Archives/edgar/data/1416876/000157570515000068/0001575705-15-000068-index.htm>

This uses only concepts from the disclosure. This appears consistent with my assessment and what is observed in the majority of XBRL-based public company financial filings.

us-gaap:HealthCareOrganizationPatientServiceRevenue	Period [Axis]			
	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30	2014-07-01 - 2014-09-30	2014-01-01 - 2014-09-30
Income Statement [Abstract]				
Revenues:				
Patient service revenue	5,775,987	11,871,574	1,917,597	5,814,140
Provision for bad debts	(1)	(51,485)	(290,440)	(365,712)
Net patient service revenue less provision for bad debts	5,775,986	11,820,089	1,627,157	5,448,428
Rental revenue	516,136	1,301,515	263,888	784,536
Total revenue	6,292,122	13,121,604	1,891,045	6,232,964

us-gaap:HealthCareOrganizationRevenueNetOfPatientServiceRevenueProvisions

us-gaap:HealthCareOrganizationPatientServiceRevenueLessProvisionForBadDebts

Example #4: IASIS HEALTHCARE LLC

<http://www.sec.gov/Archives/edgar/data/1294632/000119312516465388/0001193125-16-465388-index.htm>

This mixes concepts from the income statement and disclosure. This appears consistent with my assessment and what is observed in the majority of XBRL-based public company financial filings.

us-gaap:HealthCareOrganizationPatientServiceRevenue	Period [Axis]	
	2015-10-01 - 2015-12-31	2014-10-01 - 2014-12-31
Income Statement [Abstract]		
Revenues		
Acute care revenue before provision for bad debts	581,401,000	553,916,000
Less: Provision for bad debts	(91,815,000)	(89,352,000)
Acute care revenue	489,586,000	464,564,000
Premium, service and other revenue	313,262,000	204,974,000
Total revenue	802,848,000	669,538,000

us-gaap:HealthCareOrganizationRevenue

us-gaap:HealthCareOrganizationPatientServiceRevenueLessProvisionForBadDebts

Off-the-shelf commercial software, XBRL Cloud, was used to verify 17 XBRL-based public company financial reports of the health services industry which had these relations with the consistency of this suggests of this document and only one was not consistent with this document. As pointed out in Example #1, Community Health systems was not consistent with the suggestions of this document.

#	CIK	Accession	Entity Registrant Name	Creation Software	Document Type	Fiscal Year	Fiscal Period	Industry Sector	Activity	Report Frame Code	BS	IS	SCI	CE	x-Ambiguous Entity or Period	x-Missing BS, IS, CF Roll Ups	z-Other
1	0001606180	0001564590-15-010373	AAC Holdings, Inc.	RR Donnelley	10-Q	2015	Q3	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC1	0	0	0	0	0	0	0
2	0000896262	0001193125-15-368169	AMEDISYS INC	IBM Cognos FSR	10-Q	2015	Q3	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0	0
3	0001014739	0001014739-15-000017	BioScrip, Inc.	Workiva	10-Q	2015	Q3	Health Services	HealthCare	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0	0
4	0001136174	0001437749-15-020812	CATASYS, INC.	Thunderdome	10-Q	2015	Q3	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC1	0	0	0	0	0	0	0
5	0001108109	0001193125-16-467152	COMMUNITY HEALTH SYSTEMS INC	Centent	10-K	2015	FY	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0	0
6	0000927066	0001564590-16-013587	DAVITA HEALTHCARE PARTNERS INC.	RR Donnelley	10-K	2015	FY	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0	0
7	0000919956	0001628280-15-008338	Diversicare Healthcare Services, Inc.	Workiva	10-Q	2015	Q3	Health Services	HealthCare	COMID-BSN-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0	0
8	0001578318	0001558370-16-003692	Envision Healthcare Holdings, Inc.	Merrill Bridge	10-K	2015	FY	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0	0
9	0001416876	0001575705-15-000068	First Choice Healthcare Solutions, Inc.	GoXBRL	10-Q	2015	Q3	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC1	0	0	0	0	0	0	0
10	0001294632	0001193125-16-465388	IASIS HEALTHCARE LLC	RR Donnelley	10-Q	2016	Q1	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0	0
11	0001060009	0001564590-16-013685	KINDRED HEALTHCARE, INC	RR Donnelley	10-K	2015	FY	Health Services	HealthCare	COMID-BSC-CF1-IS3- IEMIB-OILN	0	0	0	0	0	0	0
12	0001303313	0001303313-15-000028	LHC Group, Inc	Workiva	10-Q	2015	Q3	Health Services	HealthCare	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0	0
13	0000893949	0001193125-16-459842	MEDNAX, INC.	RR Donnelley	10-K	2015	FY	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC1	0	0	0	0	0	0	0
14	0001047335	0001047335-16-000180	NATIONAL HEALTHCARE CORP	Thunderdome	10-K	2015	FY	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0	0
15	0000070318	0001558370-16-003350	TENET HEALTHCARE CORP	Merrill Bridge	10-K	2015	FY	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC1	0	0	0	0	0	0	0
16	0001389518	0001199835-15-000550	Tongji Healthcare Group, Inc.	QXI	10-Q	2015	Q3	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0	0
17	0001089615	0001140361-15-041345	U.S. NeuroSurgical Holdings, Inc.	EDGARfilings PROFILE	10-Q	2015	Q3	Health Services	HealthCare	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC1	0	0	0	0	0	0	0

Here is a list of public company filings that can be used to obtain more information about this inconsistency issue:

CIK	Accession	Entity Registrant Name	Document Type	Fiscal Year	Fiscal Period	Activity	Accepted
1606180	0001564590-15-010373	AAC Holdings, Inc.	10-Q	2015	Q3	HealthCare	11/10/2015
896262	0001193125-15-368169	AMEDISYS INC	10-Q	2015	Q3	HealthCare	11/5/2015
1014739	0001014739-15-000017	BioScrip, Inc.	10-Q	2015	Q3	HealthCare	11/4/2015
1136174	0001437749-15-020812	CATASYS, INC.	10-Q	2015	Q3	HealthCare	11/13/2015
1108109	0001193125-16-467152	COMMUNITY HEALTH SYSTEMS INC	10-K	2015	FY	HealthCare	2/17/2016
927066	0001564590-16-013587	DAVITA HEALTHCARE PARTNERS INC.	10-K	2015	FY	HealthCare	2/26/2016
919956	0001628280-15-008338	Diversicare Healthcare Services, Inc.	10-Q	2015	Q3	HealthCare	11/5/2015
1578318	0001558370-16-003692	Envision Healthcare Holdings, Inc.	10-K	2015	FY	HealthCare	2/29/2016
1416876	0001575705-15-000068	First Choice Healthcare Solutions, Inc.	10-Q	2015	Q3	HealthCare	11/16/2015
1294632	0001193125-16-465388	IASIS HEALTHCARE LLC	10-Q	2016	Q1	HealthCare	2/16/2016
1060009	0001564590-16-013685	KINDRED HEALTHCARE, INC	10-K	2015	FY	HealthCare	2/29/2016
1303313	0001303313-15-000028	LHC Group, Inc	10-Q	2015	Q3	HealthCare	11/5/2015
893949	0001193125-16-459842	MEDNAX, INC.	10-K	2015	FY	HealthCare	2/11/2016
1047335	0001047335-16-000180	NATIONAL HEALTHCARE CORP	10-K	2015	FY	HealthCare	2/19/2016

70318	0001558370-16-003350	TENET HEALTHCARE CORP	10-K	2015	FY	HealthCare	2/22/2016
1389518	0001199835-15-000550	Tongji Healthcare Group, Inc.	10-Q	2015	Q3	HealthCare	11/23/2015
1089815	0001140361-15-041345	U.S. NeuroSurgical Holdings, Inc.	10-Q	2015	Q3	HealthCare	11/16/2015

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