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#### INDUSTRY REPORT

### Wellness-Themed vs Wellness Hospitality

JULY 2018

Adjusting financial<sup>3</sup> introducing new factors into the revenue recognition model could significantly change the presentation of income and expenditure in an organization's financial<sup>3</sup>. Swafford Matt, CPA, A with Crowe Horwath LLP. In the standard, a performance obligation is defined as a promise to transfer to the customer a good or distinct service, or a package of distinct goods or services. This variable consideration in transaction pricing will affect the amount of revenue recognized and may delay the time of revenue recognition. Footnotes A. The comparatives presented would not have to be repaired. Consider<sup>3</sup> services as an example. Early adoption is not allowed. The 5 steps for revenue recognition and considers<sup>3</sup> net revenue modeling in May 2014, the FASB Accounting Standards Update (ASU) No. 2014-09, revenue from customer contracts (TA<sup>3</sup> pcpco 606), and the International Standards Board must be combined with other goods or services promised until a package of distinct goods and services is identified. The transaction price should be allocated to each performance obligation - that is, the distinct good or service - in an amount representing the amount of consideration which the seller expects to be entitled in exchange for transferring the good or service to the customer. It is that the entity will collect the consideration to which it will be entitled. Moreover, high<sup>3</sup> accounts require a unique degree of as the population cannot fit into a particular<sup>3</sup>. The variable consideration amount included in a contract should be estimated and the estimate updated on each<sup>3</sup> date. Demanded from two approaches to estimating the variable consideration: determine the expected value using a -- edadibaborp siauq so arap sneti srtuo uo sedadilane ,sotivnecl ,sotid<sup>3</sup> Arc ,sep<sup>3</sup> Aaritstcer ,sotmoced ,sotnocsed moc somret riulcn medopā siev<sup>3</sup>Airav sotartnco so ,odal ortuo roP .of<sup>3</sup>Aaredisnoc a of<sup>3</sup>Asicrp moc ramitse ed sezapac of<sup>3</sup>As sale euq radlav arap of<sup>3</sup>AsAalup assed ortned saticer sa rechnocer arap ethetixie megadroba us rasilana meved serodervp s.arts<sup>3</sup>Adni ad ortned avreser e megaledom ed aigolodotem ed saicn<sup>3</sup>Atisnoci a ravel<sup>3</sup>Atredop e adiv<sup>3</sup>Ad ed soi<sup>3</sup>Ataler ma olpma otcapmi mu<sup>3</sup>Arct se<sup>3</sup>Assecnos st ed of<sup>3</sup>AsAatnemelpmi A. of<sup>3</sup>AsAntid roiam arap serodagap sopriga me satnog rapurga of<sup>3</sup>Atre meved soledom sO .serodatsussa siataa sossecorp son<sup>3</sup>AsAnadum ratnemelpi ed aiedi a rarthcne medop soriecanif seredAl sues ,setnerrococ sedadiropr radroba arap matul<sup>3</sup>Aj ed<sup>3</sup>As ed sep<sup>3</sup>Aazinagro sa sadot esaauq euq odaD aroga ed ritrap a raredisnco eved atiecer ed otmenieehncer ed oledom ovon od of<sup>3</sup>AsAatnemelpmi a ragenalp a oda<sup>3</sup>AsAemor ahmet of<sup>3</sup>An euq of<sup>3</sup>Aazinagro reuglauQ .snegadroba sau<sup>3</sup>As amu odnusu odoArep adac ed lanif on odamitse res eved of<sup>3</sup>AsAasart ad oda<sup>3</sup>AsP .odnudam of<sup>3</sup>Atse atiecer rechnocer oa riuges meved ed<sup>3</sup>As ed sianossiforp so euq sieb<sup>3</sup>Atnc se<sup>3</sup>Ardrap so ,otnatne oN .oir<sup>3</sup>Ataler ed odoArep essed ortned seralacretni soi<sup>3</sup>Ataler ed sodoArep odnulcni ,7102 .51 .sotartnco ed<sup>3</sup>Asiver ed ossap oa sadacossa atiecer ed megalodotem ed sair<sup>3</sup>Amirp se<sup>3</sup>AsAaredisnoc s<sup>3</sup>Art metsixE .de e sadacifilaq e sacrit<sup>3</sup>Aiugisp megamrefin ed sep<sup>3</sup>AsAalatnsi ,of<sup>3</sup>AsAtillibaer meulcn solpmexE .AMPH od relsperP anandl ed lairomeM olutApacC od orbmem e PLL htawroH eworC moc oricrap mu<sup>3</sup>As ,ehcaF ,nottuS yaJ .edadirac ed sodadur arap siev<sup>3</sup>Agele meres a sodanimreted setneicap so e ,edadirac ed sodadiuc arap edadibolige ed etmednep of<sup>3</sup>AsAanimreted moc setneicap ,otnemartne maritnesoc of<sup>3</sup>An euq sardarages of<sup>3</sup>An setneicap ,olpmexE roP .odnulcni ,salus m<sup>3</sup>As ,ocin<sup>3</sup>A rodagap ed essalc aus rap sodacifincap me metisnosc occis atla ed soprig sessed mu ad<sup>3</sup>As .sodatleser vies<sup>3</sup>Asop of<sup>3</sup>AsAalava a atno me lauta rodagap od edadilbasnopser a of<sup>3</sup>Asicrp moc raminverted etnatripmi<sup>3</sup>As .s<sup>3</sup>Am od amtn<sup>3</sup>Asiam avreser ed oluci<sup>3</sup>Ac o arap ethenralucitrap ,otnemont reuqlauq a ,missA .sodaciftnedi res medop sariodacrem se riresfns arap etrap<sup>3</sup>Adac ed soterdit<sup>3</sup>SO .setnei so moe sotartnco so esiveR :1 apatE .otnitsid e ethetrid otneve mu omoc ,looc<sup>3</sup>As ud sagord ed euq egiqe rodagerpme ojuc etneicap mu a odicnenof res edop otntisid<sup>3</sup>AsAvres mU .adicehnocer ethenlaicmi<sup>3</sup>As a atiecer amuhned otnatrip ,laug o arap ,)rolav met of<sup>3</sup>An levAbecer o ,<sup>3</sup>As otsi sodavreser ethemelatof<sup>3</sup>As euq serodagap soprig me sodaprga res meved setnahemes otmenegap da sacimde<sup>3</sup>Atsnucric moc e sotartnco mes setneicap so ,ragul oriemirp m<sup>3</sup>As .meechncer euq sagid<sup>3</sup>Ad ed saspepd ed edaditnaq a mataler sedadite sa euq atiecer of<sup>3</sup>AsAunimda amu res edop amron avon ad ofteo o ,of<sup>3</sup>AsAasart ad oda<sup>3</sup>Aser on atieer<sup>3</sup>Ac lev<sup>3</sup>Airav of<sup>3</sup>AsAaredisnoc a euqrop ,ed<sup>3</sup>As ed sedadite satum arap ,atiecer e otmenegoced on unges e euq otcapmi o e oda<sup>3</sup>AsAvres ed opit esse radomoca arap ethneicr<sup>3</sup>As o sievAxell s<sup>3</sup>Am ,satsubor ot<sup>3</sup>As Avres ed soleden<sup>3</sup>As e saticer saus e saredisnco meved soriecanif seredAl s<sup>3</sup>As ,dr o larrotalubma atisiv amu ed osac on omoc ,osAvres uo hien o atieca etneicap o uo osAvres olep otmenegap ed etheserp oterid mu met edaditne amu euq me otmeneg on otnop ocn<sup>3</sup>AsA mu me erroco atiecer ed otmenieehncer o odrefsnai<sup>3</sup>As o osAvres uc molu mu ,etnemavtarettA .etnile mu arap ohnepmesed ed of<sup>3</sup>AsAagirbo a riefnsart ed acort me ogaq res arepsc edaditne a eur rolav o ,<sup>3</sup>As otsi - of<sup>3</sup>AsAasart ad oda<sup>3</sup>Aser o ramitse arap edaditne amu reuqer of<sup>3</sup>AsAteine A .,at<sup>3</sup>AsAdecetna m<sup>3</sup>As reuqer edd setnei<sup>3</sup>AsAazinagro sa se<sup>3</sup>Ardrap ,s<sup>3</sup>As o sotartnco ,of<sup>3</sup>AsAagirbo amu zafisita edaditne a ,anoc ue ,odnud in a premis of transactio, and that theren<sup>3</sup>As can cause a significant reversal of revenue, include a long period before uncertainty is resolved<sup>3</sup>As for providing non-positions and range of possible outcomes. Consideration of other revenue streams, such as third-party settlements, which should also be taken into account in determining the premise of transaction. B Executing and Financing of the Saudi System<sup>3</sup>As Hospital installations<sup>3</sup>As Duration<sup>3</sup>As Instalations and Other related entities should be understood not only what the res are. Considering it, but also how updated patthe can affect financial modeling and valuates. The same type of service is<sup>3</sup>As The blood test in this examination<sup>3</sup>As € op "can be packaged with surgery for a patient who received the same treatment (DE). Were submitted to a series of procedures, including laboratory tests and radiographies. And then went to surgery and was hospitalized for three days, 15, 2019. The central principle of the new orientation is that an entity must recognize the revenue to describe the transfer of goods or services promised for clients in an amount that reflects that entity's Wai in exchange for these goods and services. The presentation and measurement of charity care will not be affected by the new standard. Thus, if the collection had already been evaluated, anything that the entity was unable to charge really was bad debt. An important consideration of revenue modeling here is that hospital and outpatient services should be outlined in distinct models as appropriate. The required deployment dates will be here soon. In addition, the postponement of one year of the effective dates for the new revenue recognition standards, together with the subjectivity of the orientation in certain areas, could encourage the As a key recipe that modeling consideration, the analysis of the zero balance account and the retrospective analysis can be compared with the expected payment as by by a contract modeling system to determine the most precise approach. The guidance allows revenue to be recognized only to the extent that a significant reversal of the amount of cumulative revenue recognized to date is not probable. Also, a large-balance account review could be conducted for outlier accounts in which it may not be appropriate to absorb a portfolio<sup>3</sup>AsAs transaction price. Portfolios should distinguish between primary payers, secondary insurance after insurance, self-pay after insurance, and true self-pay. As a result, an account-by-account review by payment professionals may be needed. The payment terms for the goods and services can be identified. These converged standards, which share the same title, represent a shift from industry-specific guidance to a single, global revenue recognition model and require significant judgment to implement and execute. Andrew Holloway, CHFF, is with Crowe Horwath LLP and a member of the Indiana Pessler Memorial Chapter of HFMA. Step 4: Allocate the transaction price to the performance obligations in the contract. Under the new standard, however, bad-debt expense will be classified as an operating expense for all entities. Lacking any one of these criteria, 100<sup>3</sup>As percent of the revenue should be deferred until a contract is established. The first option allows an organization to retrospectively apply the new revenue recognition standard to prior reporting period presented. A service is transferred and revenue recognition occurs over a period of time if the patient simultaneously receives and consumes the benefits provided by the entity<sup>3</sup>AsAs performance as the entity performs, such as during chemotherapy. In addition, the practices and processes for establishing contracts with customers vary across legal jurisdictions, industries, and entities. An entity should evaluate whether control is established either over a period of time or at a single point in time. For the transaction price of Medicare can be influenced by significant settlements of cost reports. The Accounting Standards Update No. 2011-07, Presentation and Disclosure of Patient Service Revenues, Allowance for Bad Debt and the Allowance for Doubtful Accounts for Certain Health Care Entities, introduced the concept of assessing collectability before service as the indicator of where bad debt expenses were presented in the results demonstration. 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Early adoption is allowed, but cannot be earlier than the effective date for public business entities. As contracts are established to cover patients in these high-risk groups, patients are moved to groups where revenues can be recognized, giving rise to the second consideration of modeling the The need for a continuous revaluation of high-risk sorting group accounts after the admission process in order to determine whether the circumstances have changed to allow the recognition of the revenues of these order groups. Fixed contracts are usually quite simple, simple, their performance in the future will remain constant and predictable. Use the amount associated with the most likely outcome. When accounting for a portfolio, an entity must use estimates and assumptions that reflect the size and composition of the portfolio. Revenue for these groups should only be recognized if all five criteria needed to establish a contract are met. The standard specifies the accounting of contracts on an individual basis; however, as a practical expedient, an entity may apply this guidance to a portfolio of contracts with similar characteristics, such as all inpatient Medicare accounts grouped in the same portfolio, where the entity can reasonably expect that the effects would not differ materially from the effects of applying this guidance to each individual contract in the portfolio. Organizations must understand the impact that the new recognition requirements will have and be prepared to implement them. One of the first steps that healthcare organizations should take to prepare for the new guidance is to review their current contracts with customers in the context of the updated standard. Organizations that select the full retrospective deployment option may need to have dual reporting capabilities prior to the required deployment date, so that comparative information is readily available at deployment. 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