CBISA™ Community Benefit

User “enter” on your keyboard, or click your left mouse button to move through the screens
World leader in software for tracking and reporting community benefits and corporate social responsibility ... serving business and nonprofit clients since 1984.
What is Community Benefit and What Counts?
What is Community Benefit?

Community benefit programs or activities provide treatment and/or promote health and healing as a response to identified community needs.

For a program to “count”:

1. It must address a documented community need, and
2. It must have at least one of these community benefit objectives
   a) Improve access to health services
   b) Enhance population health
   c) Advance generalizable knowledge
   d) Demonstrate charitable purpose/relieve government burden
What is NOT Community Benefit

A program does not count as community benefit, if:

- A “prudent layperson” would question
- Doesn’t involve hospital resources
- Benefit the organization more than the community
- Is not accessible by (available to) the public
- Represents a normal “cost of doing business”
- Is associated with the current standard of care
What Qualifies (Counts) as a Community Benefit?

- Charity Care
- Losses on Certain Public Programs
- Hundreds of Community Benefit programs and services
CHA/VHA Framework: fully described in the CHA’s 2006 publication, *A Guide for Planning and Reporting Community Benefit*. Under this framework, the following items “count”:

- Charity Care, at cost
- Unreimbursed Medicaid
- Unreimbursed Other Means-Tested Public Programs
- Community Health Improvement Services (category A)
- Health Professions Education (category B)
- Subsidized Health Services (category C)
- Research (category D)
- Contributions/Cash and In-kind (category E)
- Community Building Activities (category F)
- Community Benefit Operations (category G)
### IRS 990H Part I

#### Charity Care and Certain Other Community Benefits at Cost

<table>
<thead>
<tr>
<th>Charity Care and Means-Tested Programs</th>
<th>(a) Number of activities or programs (optional)</th>
<th>(b) Persons served (optional)</th>
<th>(c) Total community benefit expense</th>
<th>(d) Direct offsetting revenue</th>
<th>(e) Net community benefit expense</th>
<th>(f) Percent of total expense</th>
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<tr>
<td>a Charity care at cost (from worksheets 1 and 2)</td>
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<td>b Unreimbursed Medicaid (from worksheet 3, column a)</td>
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<td>c Unreimbursed costs – other means-tested government programs (from worksheet 3, column b)</td>
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#### Other Benefits

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<tr>
<td>e Community health improvement services and community benefit operations (from worksheet 4)</td>
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<td>f Health professions education (from worksheet 5)</td>
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<td>i Cash and in-kind contributions to community groups (from worksheet 8)</td>
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<td>j Total Other Benefits</td>
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<td>k Total (line 7d and 7j)</td>
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Charity Care, at Cost

Charity Care

- Free or discounted health services provided to persons who cannot afford to pay and who meet the organization’s criteria for financial assistance

Source: CHA Guidelines 2006
The shortfall created when a facility receives payments that are less than the cost of caring for “means tested” public program beneficiaries:

- Medicaid
- SCHIP
- Public and/or indigent care (for low-income or medically indigent persons)
- Cost of days, visits, or services not covered by Medicaid or other indigent care programs

Source: CHA Guidelines 2006
Categories and Examples

Community Health Improvement Services (category A)

- Are carried out to improve community health and usually are subsidized by the organization.
  - Do not generate inpatient or outpatient bills, although they may involve a nominal fee
- Examples include:
  - Community health education
  - Self-help programs (e.g. smoking cessation)
  - Community-based screenings
  - Support groups and healthcare support services

Source: CHA Guidelines 2006
Health Professions Education (category B)

- Programs that result in a degree, certificate, or training that is necessary to be licensed to practice as a health professional; or,

- Continuing education necessary to retain state license or certification by a board in the individual’s specialty

Health professions education costs:

- Medical students
- Interns, residents and fellows (except research fellows)
- Nursing
- Other allied health professions
- Continuing health professions education if open to all qualified individuals in the community
- Other students

Source: CHA Guidelines 2006
Subsidized Health Services (category C)

- Patient care services the organization provides despite a financial loss, [even] after removing the effects of charity care and Medicaid shortfalls [and bad debt]

- Nevertheless, the service is provided because
  - It meets an identified community need, such as providing needed access to care for low-income consumers
  - If the service no longer were offered, access to health services would be impaired, or
  - Providing the service would become the responsibility of government or another tax-exempt organization

- Examples:
  - Behavioral health unit
  - Hospital clinic
  - Trauma center

Source: CHA Guidelines 2006
Any study or investigation of which the goal is to generate generalizable knowledge, such as about:

- Underlying biological mechanisms of health and disease, natural processes or principles affecting health or illness;
- Evaluation of safety and efficacy of interventions for disease such as clinical trials and studies of therapeutic protocols;
- Laboratory based studies; epidemiology, health outcomes and effectiveness
- Behavioral or sociological studies related to health, delivery of care, or prevention
- Studies related to changes in the health care delivery system; and
- Communication of findings and observations (including publication in a medical journal

Source: CHA Guidelines 2006
Cash and In-Kind Contributions (category E)

- Funds and in-kind services donated to individuals or the community at large
  - Cash donations: as a general rule, count donations to organizations and programs that are consistent with your organization’s goals and missions
  - In-kind contributions: include the value of hours donated by staff to the community while on the organization’s payroll, cost of space donated to tax-exempt community groups (such as for meetings), and the financial value of donated food, equipment, and supplies

Source: CHA Guidelines 2006
Community Building Activities (category F)

- Include programs that, while not directly related to health care, provide opportunities to address the root causes of health problems, such as poverty, homelessness, and environmental problems.

- Examples include:
  - Physical improvements and housing: community gardens, public works, Habitat for Humanity activities
  - Economic development: small business development, participation in an economic development council
  - Community Support: mentoring programs, neighborhood watch groups
  - Environmental improvements
  - Leadership development
  - Coalition building
  - Community health improvement advocacy
  - Workforce development

Source: CHA Guidelines 2006
Include costs associated with dedicated staff and community health needs and/or asset assessment, as well as other costs associated with community benefit strategy and operations.

Examples include:

- Community benefit staff
- Needs assessment
- Software
- Costs to coordinate community benefit volunteer programs
- Community benefit grant-writing and fundraising costs

Source: CHA Guidelines 2006
Why Should We Collect, Track and Report Community Benefit?
Why Track, Collect, and Report

- Public Awareness Reasons
- Tax Exemption Reasons
- Sponsoring Reasons
- Management Reasons
- Mandatory State Reporting Reasons
- Competitive Reasons
- Other
CBISA™ Programs are Web Hosted

- Lyon Software hosts the program, freeing up your IT resources
- Lyon Software backs up your data daily and keeps it safe
- Everyone in your organization is always on the same version of the software
- The program is accessed through your internet browser and available wherever you are, whenever you want it!
Consistent Data Entry & Reports

• Collects Quantifiable Information per CHA/VHA Guidelines
  • A1-G3 Category Programs
  • Statistics: Persons Served, Expenses, Offsetting Revenue
  • Charity Care, Unpaid Cost of Medicaid, Means Tested Programs

• Collects Additional Information per State Guidelines
  • Unpaid Cost of Medicare
  • Bad Debt

• Collects Narrative Information
  • Stories, Examples of Leadership, Living Out Your Mission
  • Impacts and Program Evaluations
CBISA Survey™ is an abbreviated data entry software perfect for some hospitals with limited community benefit tracking and reporting needs. The CBISA Survey™ tool is only available through your Association and is not for sale as a “stand alone” software.

CBISA Survey™ still has the “look and feel” of CBISA Online™ and collects summary information in three modules: Activities/Occurrences, Financial Services, and Leadership Journal.

The CBISA Survey™ program can easily be upgraded to a full version of CBISA Online™ with no data loss.
Programs are entered

Statistics are summarized

It’s as easy as…

1 2 3

Reports are printed
CBISA Online™ is our premier program for collecting, tracking, and reporting community benefit information. This comprehensive software allows you to collect quantifiable information (programs/activities, statistical occurrences, financial services including traditional charity care and government sponsored programs), qualitative information (narratives and stories surrounding community benefit), and program evaluations.

With ten user permission levels and the ability to customize the software through various defaults, CBISA Online™ is the perfect tool for single facilities or large health systems with many facilities.

CBISA Online™ offers over 75 single and multi-facility on-demand reports to preview, print, or export to another application. IRS Schedule H reporting options coming soon!
Activities/Occurrences

Financial Services

Reports & Listings

Leadership Journal

Outcomes
Association Rollup™ requests a snapshot (or copy) of data from each hospital...

CBISA Online™ Accepts Request

CBISA Survey™ Accepts Request
New fiscal quarter/year cumulative Snapshots (data copies) are available immediately after the hospital accepts the request!
CBISA™ Price List

CBISA Survey™
- No charge

CBISA Online™
- CHA/VHA Pricing
- State Pricing
- CAH Pricing

Call Lyon Software for a quote  (419) 882-7184
Telling Your Story
Community Benefit Tracking and Reporting Initiative

Quantifiable
1. Persons Served
2. Costs
3. Offsetting Revenue/Support

Non-Quantifiable
1. Stories, anecdotes
2. Narratives
3. Outcomes/Results

Community Benefit Report
“By communicating the benefits organizations provide—responding to community health needs, improving health in the community, and serving those in need—organizations illustrate accountability to their communities.”

Source: CHA Guidelines 2006
Who Needs to Know?

- Community Members
- Communication Specialists
- Advocacy/Government Relations
- Fundraising/Development
- Governance/Strategic Planners
- Upper Level Management/Board Members
Lyon Software...striving to make social accountability reporting a streamlined process...