

Computerization Facilitates Reporting of Community Benefits

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In 1989 the Catholic Health Association (CHA) published *Social Accountability Budget: A Process for Planning and Reporting Community Service in a Time of Fiscal Constraint*. The book provides worksheets and guidelines for healthcare facilities to document the amount of charity care and other community benefits they provide and report these benefits to the community.

In 1990 administrators at St. Vincent Medical Center, Toledo, OH, decided to develop a social accountability report using CHA's document as a guide. It soon became clear that the information would need to be computerized. Since no one had the CHA program on computer, St. Vincent contracted with Lyon Associates, Inc., a firm spe-



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cializing in programs for healthcare management, to develop a program that:

- Adhered to the CHA worksheet formats
- Was easy to use
- Allowed information to be revised and instantly incorporated changes throughout
- Allowed St. Vincent to carry forward and use information from one year to the next
- Automatically consolidated information from multiple hospitals

The computer program was completed in fall 1990, and the second edition was published in July 1991. St. Vincent has used the computer program for the social accountability reports for fiscal years 1989, 1990, and 1991.

HOW THE SOFTWARE WORKS

The program is easy to use, since it is menu driven with comprehensive screen prompts. From the master menu (see **Box**, left), the user can access a menu of choices, from categories of nonbilled services to the final summary report of quantifiable benefits. Data for nonbilled services are entered from a survey form that combines worksheets 2 and 10 from the CHA document—identifying and estimating costs for nonbilled services. St. Vincent uses this survey form to gather descriptive data and statistics, lists of expenses, and funding for offsetting revenue for all nonbilled services.

After entering data from several nonbilled programs, the user can generate a whole series of reports—in survey number sequence, as well as by offerings for the poor, persons with special needs, and the broader community. In addition to reports recommended by CHA, the package includes additional management reports such as a summary of nonbilled programs by department and alphabetic listing and totals of nonbilled services. With its dBase orientation, the system's data files permit a wide range of other ad hoc reporting.

A COLLABORATIVE EFFORT

Several groups helped implement the social accountability process at St. Vincent. The vice pres-

SOCIAL ACCOUNTABILITY SOFTWARE

MASTER MENU

- 1 Categories of Service
- 2 Non Billed Programs/Services:
Worksheets 1, 2, & 10; 3, 4, 5, 6, & 11
- 3 Financial Worksheets: CHA Worksheets
7, 8, 9, & 12
- 4 Fundraising Worksheet: CHA Worksheet
13
- 5 Final Report: CHA Exhibit 5.1 or 1.1
- Y Yearly Processes – Prepare for New
Fiscal Year
- R ReIndex Data File/Remove Deleted
Records
- E End the Session

ENTER YOUR SELECTION

ident of mission services spearheaded the project. The finance department prepared the input for several facility-wide financial reports based on CHA's manual: calculation of ratio of patient costs to charges (worksheet 7), estimated costs of traditional charity care (worksheet 8), unpaid costs of public programs (worksheet 9), and estimated costs of education and research (worksheet 12). Each financial worksheet has a separate menu for entering and revising data, displaying completed worksheets, and printing reports.

The president of St. Vincent Medical Center Foundation provided data for worksheet 13, estimated costs of fund-raising. St. Vincent developed additional forms to secure these data, including caseload information, for the summary of quantifiable community benefits (exhibit 5.1 in *Social Accountability Budget*; see **Box**, right). Initially it appeared that the amount of money credited in the summary for the foundation's community benefits was only the cost of fund-raising. However, these aggregate amounts are disclosed in the narrative report on the qualitative aspects and the leadership and facilitating role (see *Social Accountability Budget*, chapter 1, guideline 8).

SOFTWARE REVISIONS

When doing the final report, St. Vincent staff found the need for several revisions to the software. For example, they developed fields for entering program data for cash and in-kind donations, low- and negative-margin services, and education and research in order to more aptly describe these areas. They separated research and education because the areas are so different with no common way of reporting them. Because of the increased importance of outpatient utilization, they separated reporting of inpatient and outpatient statistics for Medicaid, indigent, Medicare, and low- and negative-margin services.

When St. Vincent staff began discussing computerization of the social accountability process, participants discussed whether they could receive any credit for nonbilled services provided primarily for employees. They decided to secure and enter data on such services in the nonbilled services category and included them in the same reports as for other nonbilled services. However, worksheet 11, which summarizes statistics for nonbilled services, separates out the employee totals so they can be excluded from the final report or entered under the "broader community" section for nonbilled services.

Another change made to the software was a new feature that allows users to specify the fiscal year, permitting information for various years to be retained but segregated from one another.

Many of the worksheets can be used to report on the qualitative aspects of the social accountability budget.

Descriptive information about nonbilled services is retained, while the financial data for each program are deleted in preparation for the new year's numbers. The net result is a tremendous saving of time and effort.

QUALITATIVE REPORTING

Once the computer program was in place, St. Vincent staff prepared a software user manual, complete with an index of topics, for those who use the social accountability program. Appendixes give suggested guidelines to prepare financial worksheets 7, 8, 9, and 12; for using the survey form for nonbilled services; and for using dBase for additional reports.

In the foreword to the computer user manual, *Social Accountability: Reporting Healthcare Community Services* (1991), Julie Trocchio, a CHA government liaison, stressed the importance of reporting the qualitative aspects of the social accountability budget. Numbers do not tell the whole story. Some low-cost nonbilled services (such as immunization clinics) have a great impact on the community. Numbers should be put in the context of the overall mission of the institution. Many of the worksheets generated by the software, including worksheets 3 and 4, as well as the final report, can be used to provide information for the qualitative aspects documented in the leadership-facilitating reports. □

For further information about the social accountability computer software, contact Doug Lyon at 419-882-7184.

SUMMARY OF QUANTIFIABLE COMMUNITY BENEFITS

BENEFITS FOR THE POOR

Traditional charity care
 Inpatient
 Outpatient
 Total
 Unpaid costs of public programs
 Medicaid—inpatient
 Medicaid—outpatient
 Total
 Indigent—inpatient
 Indigent—outpatient
 Total
 Nonbilled services for the poor
 Cash and in-kind donations
 Other benefits for the poor
 Total quantifiable benefits for the poor

BENEFITS FOR THE BROADER COMMUNITY

Unpaid costs of Medicare
 Inpatient
 Outpatient
 Total
 Nonbilled services for the broader community
 Education
 Research
 Low- or negative-margin services
 Inpatient
 Outpatient
 Total
 Other community benefits
 Total quantifiable benefits for the broader community