Social Accountability
Guidelines for Reporting Charitable Benefits

Community Benefits should be tracked and reported in a quantitative and narrative report. Please look at the following examples for determining how to report your charitable benefits and community services to the retirement community and to the broader community. Take special note for those activities and services you and/or your retirement community provides as pure or direct "charitable care[1]."

1. Traditional charity care and other financial assistance on behalf of uninsured and low-income persons
   - free or discounted health services

2. Public programs with unpaid costs
   - Medicaid (if below cost)
   - State insurance programs below cost
   - Days, visits, or other services not covered by Medicaid of other programs

3. Community health and supportive services provided for low-income persons and for the broader community
   - Classes
   - Support groups
   - Self-help programs
   - Religious or other spiritual related services for non-residents
   - Community based clinical programs/services such as screenings, one-time or occasional clinics, free clinics, mobile units
   - Nutritional support; such as Meals on Wheels
   - Health care support such as enrollment assistance or information and referral

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[1] The definition ABHOW currently uses for charitable benefits is: *"any direct contribution to care and services to ABHOW residents and employees, and any direct contribution to community-based charities within the broader community.*

4. Health profession education and training programs
   - Programs and financial assistance for physicians and medical students, nurses and nursing students, and other health professionals

5. Subsidized health services that are provided despite a financial loss
   - Financial losses that have significantly negative margins after removing the effects of charity care and Medicaid shortfalls; e.g., subsidized health services (hospice/palliative care, behavioral health, etc.)

6. Research activities that are community benefits
   - Clinical research, community health research, research on innovative care and services delivery
   - Start-up costs of innovative programs (such as resident-centered care, Greenhouse Alternative, etc.) are considered if documentation and reporting on progress and impact occurs

7. Financial contributions and in-kind donations
   - Cash donations to tax-exempt organizations
   - Grants
   - In-kind donations such as meeting rooms, supplies, and parking vouchers
   - Outright donations of goods and services to community groups or organizations

8. Community-building and leadership activities
   - Physical improvements in the broader community
   - Housing programs
   - Economic development
   - Environmental improvements
   - Advocacy for community improvements

9. Community benefit operations activities
   - Dedicated staff assessment
   - Community assessment
   - Coordinated or partnered program or services to the broader community

10. Volunteer hours of service
    - Volunteer hours of service of employees to community groups and programs
    - Volunteer hours of service of residents to community groups and programs

11. For 2010 an additional question on the Reporting Form seeks to find out if any or our communities were proactive in targeting a community need. For example, if Rosewood decided it wanted to act as a resource for seniors seeking answers to retirement options and set up a phone bank for that purpose. Or if Allen Temple I decided it wanted to donate 50 pints of blood to the Red Cross or if Valle Verde decided it wanted to provide transportation for seniors at the Santa Barbara Senior Center. The Reporting Form now asks you to specify any community service designated by your community as a charitable recipient. Please explain: