

**Section for Small or Rural Hospitals Conference Call**  
**IRS Form 990 and Schedule H: Case Example Review and Preparation**  
**Speaker Biography**  
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Douglas W. Lyon, CPA is the founder and current president of Lyon Associates, Inc. Doug has been actively involved in the community benefit accounting practices, software and consulting since the early 1990s. He has consulted with numerous hospitals and health systems on practical approaches to community benefit tracking and reporting initiatives, and has conducted countless workshops and presentations for professional groups and associations interested in implementing successful community benefit programs for their members. Through his company, Lyon Associates, Mr. Lyon has designed, developed and published the widely accepted *Community Benefit for Social Accountability* (CBISA) software used by over 1300 hospitals and health systems for tracking their community benefits. Mr. Lyon has actively served on a national advisory group on community benefit since its inception in 1995. He also served as a contributing consultant to Catholic Health Association on their 2006 book, *A Guide for Planning and Reporting Community Benefit* and its upcoming 2008 edition.

Prior to founding Lyon Associates, Doug worked for 10 years as an auditor, financial consultant and systems consultant for Ernst and Young. He holds a B.S. degree from Oakland University and an M.B.A. from the University of Michigan.