



Explore Engage Enjoy

An Oregon Non-profit Corporation

IRS FORM 1023 ATTACHMENT

Part IV: Your Activities

Overview

Explore Engage Enjoy is a pediatric outpatient therapy clinic offering occupational, physical, and speech therapy services for children birth to age 18 years old. The clinic offers a variety of services to improve access to quality care including direct therapy services, patient centered outcomes research, therapy student education, and a therapeutic daycare. It is the mission, duty, and exempt purpose of Explore Engage Enjoy to improve pediatric therapy outcomes through research and rural access to care.

Pediatric Therapy Services

Explore Engage Enjoy provides high quality pediatric occupational therapy, physical therapy, and speech therapy services to children from birth to age 18 years with disabilities in rural areas regardless of payor source. We strive for the highest quality of service using evidenced based practice with a heavy emphasis on parent education and individualized instruction to engage families to enjoy their relationships with their children. Occupational therapy focuses on improving independence with daily occupations, which for children can include self-care, school participation, social participation, sleep, and most importantly, play. Physical therapy focuses on improvements in functional mobility, strength, endurance, balance, and decreasing pain to improve independence and safety across children's environments. Speech therapy deals with both receptive and expressive language as well as the mechanics of speech and articulation. Following an initial evaluation that gathers information from caregiver interviews, observation, and formal testing, services may be recommended and a client centered treatment plan with goals established. Treatment sessions will focus on reaching those goals through direct service,

caregiver training, and home exercise instruction. Frequent monitoring of progress in collaboration with parents is best practice and will be implemented throughout sessions. With a nonprofit designation, services that may not otherwise be available will be provided for children who need them.

Pediatric Therapy Research

Explore Engage Enjoy will participate in advancing pediatric occupational therapy, physical therapy, and speech therapy professions through clinical research to inform best practice guidelines. Clinical research allows for professionals to recognize areas of need and explore treatment methods that can meet these needs to provide the highest quality of outcomes as measured by qualitative and quantitative methods. This research will continue to inform therapy service and shape practice guidelines.

Therapy Student Training

Explore Engage Enjoy allows for occupational therapy students to complete fieldwork, physical therapy students to complete practicums, and speech therapy students to complete clinical rotations so they can learn how to implement research into their future practice as well as provide the highest quality of care using evidenced based methods in the future. Students will take what they have learned back to universities as well as their future communities to further spread knowledge and improve therapy quality.

Therapeutic Daycare

Within Explore Engage Enjoy a therapeutic daycare/child care center will be managed. The purpose of this program is to research and implement effective therapy techniques in a daycare program that can transfer to success in a learning and social environment. The focus would be on generalizing skills learned in therapy to a real life setting and bridge the gap between therapy services and success in school, community, and home settings.

b. Who conducts the activity?

Therapy services are provided by licensed and registered occupational, physical, and speech therapists per state and national law. Therapists will provide training to students within a clinical fieldwork setting. This activity may also be known as clinical practicum, clinical rotations, clinical fellowship, clinical fieldwork, or clinical internships. Other qualified and trained staff with first aid, CPR, and early childhood developmental experience may provide child care under the programs developed by therapists. Administrative assistants coordinate schedules, assist with paperwork filing, and various other duties as needed. Insurance billing is handled by staff directly or supported by contracted billing specialists as needed.

c. Where is the activity conducted?

Explore Engage Enjoy is located in Roseburg, Oregon.

d. What percentage of your total time is allocated to the activity?

Direct therapy services will be undertaken by registered therapists 75 percent of the total time with additional 25 percent devoted to training, day care program development, and/or research which may vary depending on specific project and facility needs. Employees managing the daycare setting will spend 80 percent of their time providing direct service and other 20 percent receiving training, planning, or cleaning and organizing. Student training will take place simultaneously with therapy treatments, childcare programming, and research as is the industry standard for all fieldwork or clinical experiences and will not require additional time to be allocated specifically for this purpose.

e. How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?

Funding will primarily come from medical billing of insurance with a fee for service model for individual therapy treatment sessions. The daycare program will be funded through monthly client payments with rate of pay depending on amount of service provided at an hourly, part time, or full-time basis based on individual client or family needs. Research funding may be raised through grants that focus on betterment of the community, advancing research, and improving access to quality care. One of the duties of administrative assistants or other non-licensed staff will be reaching out to donors and fundraising opportunities for additional programs that require funding that is not supported by fee for service sessions. Therapy students will be unpaid volunteers who will assist with running programs under supervision of therapist. Less than 5% of overall expenses are expected to be allocated to fundraising or grant writing as majority of funding will be established with consistent medical billing with fees for individual services as well as fees for child care that are expected to be paid monthly.

f. How does the activity further your exempt purposes?

By providing therapy services in the community, we strive to fulfil our purpose of increasing access to care. By completing and incorporating research we will be providing the most current and highest quality of care both with individual therapy sessions as well as in a more natural childcare social setting within the therapeutic daycare. Every time we have a new student with us, they will gain firsthand experience with conducting clinical research and providing evidenced based care which they will be able to build on as they continue their journey to become health care professionals and carry out high quality therapy services when they enter the profession.

Part V Compensation and Other Financial Arrangements

Question 1g. Do or will you have any other practices you use to set reasonable compensation?

The board of directors will collaborate to set compensation schedules based on average pay for occupational, physical, and speech therapists as reported by the Bureau of Labor statistics consistent with the state (Oregon) that Explore Engage Enjoy is located in. Due to the nature of difficulty with recruitment of medical professionals in rural Oregon the board may decide to

adjust compensation and benefits in order to attract and sustain quality employees within fiscally responsible and industry standard limits but these salaries are not expected to reach or exceed \$100,000.

Part VI Financial Data

Statement of projected Revenues and Expenses for 2022, 2023, and 2024 Tax Years

The following table consists of the projected gross income from medical insurance payments for services provided, daycare payments for services provided, and grants anticipated.

Revenue Title	2022 Tax Year	2023 Tax Year	2024 Tax Year
Medical Insurance Payments	\$170,760	\$683,040	\$683,040
Daycare Payments	\$12,825	\$51,300	\$51,300
Grants	\$5,000	\$5,000	\$5,000
Total revenue:	\$188,585	\$739,340	\$739,340

Itemized list of expenses not otherwise classified

The following table consists of the corporation expenses, expenditures and anticipated spending for the shown years that were not otherwise classified on Form 1023.

Expense Title	2022 Tax Year	2023 Tax Year	2024 Tax Year
Therapy Supplies	\$16,272	\$2,032	\$2,032
Technology	\$37,383	\$10,382	\$10,382
Office Supplies	\$2,049	\$1,009	\$1,009
Furniture	\$6,863	\$0	\$0
Services (shredding, water delivery)	\$1,920	\$1,920	\$1,920
Cleaning Supplies	\$706	\$706	\$706
Therapy Curriculums	\$4,160	\$2,400	\$2,400

Credentialing	\$2,961	\$0	\$0
Milage	\$675	\$675	\$675
Assessments	\$34,919	\$14,009	\$14,009
Total Expenses:	\$107,908	\$33,133	\$33,133

Schedule C

Question 6. Do you provide free or below cost services? If “Yes”, describe your policy for determining when and to whom you provide these services and how they promote the organization’s benefit to the community.

Attachment: A sliding fee scale will be used for clients who pay in cash, often because they don’t have health insurance. If this is the case the following scale will be used:

Sliding Scale for Income Based Services

Abbreviations: Occupational Therapy (OT), Physical Therapy (PT), Speech Therapy (ST), Evaluation (Eval), Treatment (TX)

Household Gross Annual Income	OT Eval	OT Re-Eval	OT TX	PT Eval	PT Re-Eval	PT TX	ST Eval	ST Re-Eval	ST TX
\$0-\$5,000	\$145	\$70	\$35	\$145	\$70	\$35	\$145	\$70	\$20
\$5,001-\$10,000	\$155	\$80	\$45	\$155	\$80	\$45	\$155	\$80	\$25
\$10,001-\$15,000	\$165	\$90	\$55	\$165	\$90	\$55	\$165	\$90	\$30
\$15,001-\$20,000	\$175	\$100	\$65	\$175	\$100	\$65	\$175	\$100	\$35
\$20,001-\$25,000	\$185	\$110	\$75	\$185	\$110	\$75	\$185	\$110	\$40
\$25,001-\$30,000	\$195	\$120	\$85	\$195	\$120	\$85	\$195	\$120	\$45
\$30,001-\$50,000	\$205	\$130	\$95	\$205	\$130	\$95	\$205	\$130	\$50
\$50,001-\$70,000	\$215	\$140	\$105	\$215	\$140	\$105	\$215	\$140	\$55
\$70,001-Above	\$225	\$150	\$115	\$225	\$150	\$115	\$225	\$150	\$60

Schedule G

Question 3. Are you a successor to a for-profit organization? If “Yes”, explain your relationship with the predecessor organization that resulted in your creation and explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status.

Connect the Dots opened a Roseburg location in October 2017 and has been successfully ran for nearly 5 years providing individual therapy services. Explore Engage Enjoy has been created in order to expand on the unique needs that exist in a rural community such as expanding services to include a therapeutic daycare for children who have special needs that reinforces skills learned in therapy in a more social setting. Recruitment for qualified health care professionals has been difficult so through creation of a nonprofit there may be more opportunities for potential employees such as applying for a loan forgiveness program and other benefits available to nonprofits are not otherwise available. Plans to advance therapy research as well as increase student training opportunities also led to the decision to develop a nonprofit as research grants and other funding is typically not available for a for profit clinic and this structure will allow advancement of research opportunities. Once Explore Engage Enjoy has obtained tax exempt status the Roseburg location of Connect the Dots will be dissolved.

Question 5. Were any assets transferred, whether by gift or sale, from the predecessor organization to you?

Itemized list of assets transferred via sale to Explore Engage Enjoy attached below. Value was estimated by internet search of value to purchase listed items with an overall 10 percent reduction in cost to account for depreciation. Ten percent was chosen as a fair value as certain large items such as therapy swings and crash pads maintain like new value over course of multiple years while other items such as computer technology depreciates at a faster rate.

Sale of Assets		
Technology (Computers, printers, laptops)		\$21,641
Office Supplies		\$1,205
Furniture		\$6,183
Therapy Supplies		\$20,636
Therapy Curriculumms		\$8,560
Assessments		\$2,775
	Total	\$61,000
Purchase Cost with 10 percent depreciation		\$54,900