Certificate
Of
Need
Response to Questions
Application

For

Hospice
Prince George's County

Submitted by:

P-B HEALTH

Home Health Care, Inc.

December 15, 2016

Preface

We, at **P-B Health** have structured this document to be responsive and organized for easy reference. **The Certificate of Need Response Questions for Prince Georges County documents are as follow:**

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While reading this document, you will find that **P-B Health's Response** is in **bold.** This indicates that the answer to the question posed will follow.

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MARYLAND HEALTH CARE COMMISSION

16-16-2385

MATTER/DOCKET NO.

_____

DATE DOCKETED

APPLICATION FOR CERTIFICATE OF NEED Responses to Prince Georges County, Maryland Questions: HOSPICE SERVICES

Project Description and Project Budget

1. The application States that P-B Health expects the cost to implement a general hospice in Prince George's County, Maryland will be two hundred fifty thousand dollars ($250,000) (p. 13). Yet that # does not show up in Table 1, the project budget. Please explain.

   P-B Health's Response:

   Previous Table now reflects the implementation cost of $7,500.00;P-B Health should have explained that the dollar amount of two hundred fifty thousand dollars ($250,000) is an operating budget only. This is the reason why the sum of $250,000 did not appear in **Table 1**.

2. In the Project Budget, the Uses of Funds should equal the Sources of Funds. Please submit a corrected Table 1.

   P-B Health's Response:

   See corrected Table 1 attached in section; Hospice Application Charts and Table Supplements

Part I – General Information

3. Will there be a local PG County office?

   P-B Health's Response:

   Yes, there will be a Branch Office in Prince Georges County, Maryland, as P-B Health is currently in discussions with a variety of potential partners upon receiving the CON.

Part III – Consistency with General Review Criteria at COMAR 10.24.01.08G(3)Part III-Consistency with General Review Criteria at COMAR 10.24.01.08G(3)

A) State Health Plan: COMAR 10.24.13.05 standards

Admission Criteria

4. The criteria listed in the response appear to be P-B Health's requirements, not criteria for admission. Please list the proposed hospice admissions criteria.

P-B Health's Response:

1.) P-B Health Hospice shall admit patients using criteria from the Maryland Health Commission (COMAR 10.24.13) and the Medicare conditions of participation for hospice programs (42 C.F.R. 418.1 et seq.)

a. Terminal illness- patient must be deemed as being terminally ill.
b. Admission – The patient has been referred/recommended for admission by a medical director of P-B Health after consultation with the patient's PCP (primary care physician).
c. Patient- The patient has consented or the patient's health representative has agreed to receive hospice services with P-B Health Hospice.

2.) P-B Health's Response for proposed limits by age, disease, or caregiver.

P-B Health Hospice will service Patients 35 years of age and older admissions per (COMAR 10.24.13) to inclusion of all diagnoses to account for the shift in the diagnostic mix of patients served by hospice programs. With the exclusion of a patient with a contagious malady not manageable per infection control program protocol and pediatric patients, other than in extreme exceptional circumstances per (42 C.F.R 418.60). P-B Health Hospice shall also work with licensed general hospices in neighboring jurisdictions to arrange for care for such patients, as necessary.

Minimum Services

5. P-B's response describes the skilled nursing care, medical social services, and counseling that are required, but does not explicitly state whether they will be provided directly or via contracts. Please make this clear**.**

P-B Health's Response

Skilled Nursing Care – will be provided by P-B Health employees **directly.**
Medical Social Services- will be provided by P-B Health employees **directly.**
Counseling Services – will be provided by P-B Health employees **directly.**

6. With whom has P-B Health been in contact as potential providers of inpatient and respite care? Please document the nature of those contacts.

P-B Health's Response:

P-B Health has been in contact as potential providers of inpatient and respite care with Seasons Hospice see letter attached as **(Appendix (D) Exhibit 5)** and we are also collaborating with Future Care and currently working out the logistics.

7. Which pharmacy does P-B intend to collaborate with?

   P-B Health's Response:

   P-B Health Hospice will collaborate with the following pharmacies:
   Walgreen's, CVS's as well as the patient pharmacy per their PCP and health care benefits

8. The application states that P-B Health Hospice shall provide the laboratory, radiology, and chemotherapy services as needed for palliative care services through contractual arrangements with the existing providers that P-B Health Home Care works with. Please identify them.

   P-B Health's Response:

   P-B Health Home Care currently works with the following existing providers through contractual service arrangements and shall continue through P-B Health's Hospice. They are the following: Quest Diagnostics (1901 Sulphur Spring Road, Baltimore, MD 21227) and Lab corps (9106 Philadelphia Road, Ste # 300, Baltimore, MD 21237, multiple sites); Alpha Diagnostics (9F Gwynn Mill Ct., Owings Mills, MD 21117) Symphony MobilEx (Baltimore, Maryland 21204).For chemotherapy services Home Solutions, Home Choice Partners, Synergy Health Care and as well as the patients pharmacy per their PCP and health care benefits.

9. P-B states that volunteers will be sufficiently trained through contractual arrangements.

   P-B Health's Response:

   P-B Health will train it volunteers **directly** not through contractual arrangements.
   a) With whom do you anticipate contracting to provide this training?
      1. No one as P-B Health will train their own volunteers directly.
   b) What will that training entail?
      1. See P-B Health's Hospice Training Guidelines and Policies **(Appendix (D) Exhibit1,2)**

Impact

10. Because P-B projects to serve just 50-75 patients in the first year it states that will "certainly not impact the current hospice programs already in existence in Prince George's County." However, Table 2B shows P-B projecting to serve 150, 450, and 600 patients in the three subsequent years. As required by the standard, project the impact on future demand for the hospice services provided by the existing general hospices authorized to serve in the jurisdiction.

    P-B Health's Response:

The impact question has been restated as P-B Health will service a projected 50 patients the first year as Table 2B was reduced. The impact on existing agencies will be nominal.
P-B Health realizes that Prince Georges County is wide spread into **5 regions; North County** (Laurel, Beltsville, Adelphi, College Park, and Greenbelt, MD), **Central Region;** (Mitchellville, Woodmore, Greater Upper Marlboro, Springdale, and Bowie, MD), **Rural Tier;** (Accokeek, Fort Washington, Brandywine, and Upper Marlboro, MD) **Inner Beltway;** (Capital Heights, District Heights, Forestville, Suitland, and Seat Pleasant, MD) and **South County;** (Clinton, Oxon Hill, Temple Hill, Fort Washington, and National Harbor, MD). Our number one goal is to go into the communities with a plan of action to develop long standing relationships with church organizations, senior programs and give the best possible hospice care to the underserved multicultural communities educating them on how hospice can be very beneficial to the patient, caregiver and/or family members. (See Table 2B Attached under Charts and Tables Supplements)

Information to Providers and the General Public

Identify and provide the location of the visiting Senior Information and Assistance Offices that P-B has or intends to connect with information about P-B Health's Hospice

P-B Health's Response:

P-B Health has and intends to connect with the following Senior Information and Assistance Offices in Prince Georges County, Maryland they are the following:

Prince Georges County Health Department, Ms. Pamela B. Creekmur, 1701 McCormick Drive, Suite 200, Largo, MD 20774, Prince Georges County Aging and Disabilities Division, 6420 Allentown Road, Camp Springs, MD 20748, Theresa M. Grant, Administrator and Elana T. Belon-Butler Acting Director, Department of Family Services. Health & Human Services County Administration Building 14741 Governor Oden Bowie Drive, Upper Marlboro, MD 20772: Social Services 805 Brightseat Road, Landover, MD 20785 (Jericho residences) 1000 Brightseat Road, Landover, MD 20785; Child, Adult & Family Services, Support Programs (Housing and Homeless Services, Emergency Shelter, Energy Programs, Food Programs & Volunteer Services 425 Brightseat Road , Landover, MD 20785, Quality Assurance and Compliance Division 805 Brightseat Road, Landover, MD 20785, Maryland Access Point, Prince Georges County, Bowie Senior Center, 14900 Health Center Drive, Bowie, MD 20716; Jewish Community Center of Greater Washington (JCC) Temple Sole, 2901 Mitchellville Road, Bowie, MD 20716;

Fees

12. Please provide P-B's prospective fee schedule for hospice services.

P-B Health's Response:

P-B Health's Hospice prospective fee schedule is the following:

Routine Skilled Nursing	$ 250.00 per visit

Skilled Nursing	250.00 per visit
Physical Therapy	250.00 per visit
Occupational Therapy	250.00 per visit
Speech Therapy	300.00 per visit
Medical Social Work	300.00 per visit
Registered Dietician	300.00 per visit
Hospice Health Aide	110.00 per visit
Medical Supplies	100% billed charges

Charity Care and Sliding Fee Scale

13. Please provide a draft policy that meets the specifications in this standard (COMAR 10.24.13.05J)

    P-B Health's Response:

    P-B Health's Hospice draft policy that meets the specifications in this standard (COMAR 10.24.13.05J) see **(Appendix (D) Exhibit 3)**

14. P-B states that P-B Health Home Care is required to report a variety of statistics, including charity care on a yearly basis.
    P-B Health's Response:

    P-B Health sent survey's to MHCC annually for jurisdictions, with history of Charity Care visits and amounts. See **(Appendix (D) Exhibit 6)**

    a) Is there a charity care requirement, and if so what is it?
       P-B Health's Response:
       1. No, there is not a charity care requirement.

    b) What is Health Home Care's charity care been in the last 5 years?
       P-B Health's Response:
       1. P-B Health Home Care has been averaging around the historical figures for the last 5 years. **(Appendix (D) Exhibit 6)**

15. The sliding fee scale on p.33 was presented as the "specific plan" for achieving the level of charity care that P-B commits to.
    a) What is the outreach plan for building awareness of and publicizing the financial assistance that would be available?

       P-B Health's Response:

       The outreach plan for building awareness of and publicizing the financial assistance that would be available would be posted in the newspaper, added to our brochures for mailing to Senior Information and Assistance Offices, church organizations, and community resource centers during meet and greet sessions and in services about hospice, and advertised in our office yearly.

b) Please explain the use of the sliding fee schedule for financial assistance; an example or two might prove helpful.

P-B Health's Response:

The use of the sliding fee schedule for financial assistance shall be the following as indicated on the Charity Care and Sliding Fee Scale Policy, it is the following:

a.) Patients with income below 200% of the Federal Poverty Guidelines as established by the Department of Health and Human Services may apply for Charity Care.
b.) Patients with income between 200-400% of the Federal Poverty Guidelines as established by the Department of Health and Human Services may apply for partial financial assistance.
c.) As the Federal Poverty Guidelines scale changes by the Department of Health and Human Services, P-B Health Hospice shall change their Charity Care scale accordingly and notify Senior Information and Assistance Offices, advertise in the newspaper, and post in our Office.

Quality

16. Please respond to part (3) of this standard (mislabeled in your application as "4") by identifying the federal and State quality of care standards with which P-B will need to comply, and the means that will be undertaken to achieve compliance. References that may prove useful are provided below.

https://www.cms.gov/Research-Statistics-Data-and-Systems/Research/CAHPS/Hospice_Survey.html

http://www.hospicecahpssurvey.org/globalassets/hospice-cahps3/home-page/cahps_hospice_survey_fact_sheet_october_2015.pdf

P-B Health's Response:

P-B Health Home Care is currently under SHP (Strategic HealthCare Programs) and HHVBP for Home Health Care Survey requirements thru CMS for surveys administered to the patients for quality, care, advanced planning, and other measures in home care. We are well versed with and are complying fully with these programs and surveys... We have completed various quality and care in-services with our clinical, QA, and administrative staff. P-B Health Hospice will continue to use SHP and shall comply with the CAHPS Hospice Survey. We shall comply and submit a standardized patient-level data collection (HIS) Hospice Item Set, which collects the data elements used to calculate the seven quality measures. They are Patients treated with an opiod who are given a bowel regimen, Pain screening, Pain assessment, Dyspnea treatment, Dyspnea screening, Treatment preferences, and Beliefs/values addressed (if the patient desires) through the National

Quality Forum. The survey is given to the care givers/ family members to complete assessing how well the agency is doing and evaluate outcomes of the patients' care during hospice and to determine if the agency is following standards and meeting the measurements as it relates to the patients care per CMS guidelines.
The agency (P-B Health Hospice) also will report information in regards to the patients they treated under hospice to CMS and (SHP- Strategic HealthCare Programs) for reporting and quality review and implementation for improvements.

17. What does the "PAC" in PAC Committee stand for?

P-B Health's Response:

Under the Code of Federal Regulations (42 CFR 484.16 Home Health Services) A group of Professional Personnel called PAC provide oversight of a Home Health Agency's Professional activities. "PAC" stands for Professional Advisory Committee authorized by P-B Health's Board of Director's and made up of Administrators of all facets of P-B Health's organization: they meet quarterly to discuss and evaluate the agency's performance, quality, and any other issues pertaining to the organizations growth and sustainability. The PAC meetings comprise a general meeting and then budget and utilization review meetings.

18. Your response to subpart (4) of this standard (mis-labeled as subpart 5) does not provide evidence of a quality assurance and improvement program that is consistent with the requirements of COMAR 10.07.21.09 (attached for your information). It appears that this response may have inadvertently been placed with the wrong subpart of the standard. Please clarify and bring into compliance with the specifications of COMAR 10.07.21.09.

P-B Health's Response:

P-B Health Hospice shall comply with federal and State hospice quality measures that have been published and adopted by the commission by the following:

1. The needs, expectations, and satisfaction of patients and their families and all services provided by the hospice care program
2. Ensure the methodical collection, review, and evaluation of information and data to include statistics and graphs of trends identified.
3. Ensure that standard reports are prepared and reviewed by the Board as well as appropriate staff personnel;
4. Comprise outcomes and results that are measurable and which may perhaps be integrated into universal changes in the program's operation.
5. Maintain accurate and complete records to demonstrate the effectiveness of its quality assurance activities.

6. Be available and ready to provide appropriate responses when the Patient's health or safety is at risk due to incidents.

Utilization Review Program for hospice will comprise a written procedure for monitoring the allocation and utilization of the Patient and family services in order to identify and resolve any concerns relating to the allocation and utilization of services. The process shall include the following:

a. Purpose of written criteria or management protocols to direct decisions about utilization of services;
b. statistical and other means of analysis of the need for services;
c. Policies, procedures, and goals for utilization review;
d. Consistent time frames for review;
e. Confidentiality policy consistent with regulatory and legal requirements;
f. Special emphasis on overseeing the following area's are not out of compliance: Correct services being rendered including level of service, Patient's admissions (delays in admission process), and interruptions in specifications of service and specific treatment modalities.

As soon as P-B Health Hospice Care Program identifies a situation that needs address, the Committee will first document corrective actions taken which shall include continued monitoring and immediate training and educational intervention, as well as revisions to our policies and procedures, and changes in the specifications of services.

P-B Health Hospice shall submit within 90 days after the close of the fiscal year a report of service it rendered during the last fiscal year. The report shall encompass the following: Types of services and number of patients provided to; number of family/caregivers provided each type of service; and differences in the number of patients/caregiver provided service from previous year.

Linkages with Other Service Providers

P-B responded that it "shall provide inpatient hospice care through a contract with an inpatient provider that ensures continuity of patient care." Please document which provider(s) have you contacted and report the current status.

P-B Health's Response:

P-B Health has contacted Seasons Hospice, Gilchrist, and Future Care for inpatient hospice care to ensure continuity of patient care. Seasons Hospice has given us a letter of support, see

(Appendix (D) Exhibit 5). Future Care has given verbal support as we are still in discussions with logistics. Gilchrist Hospice currently admits some of our home health care patients.

B) Need

19. This criterion requires an applicant to *demonstrate unmet needs of the population to be served* and *include a quantitative analysis that…describes the Project's expected service area, population size, characteristics, and projected growth* and to *specifically identify those populations that are underserved and describe how this Project will address their needs.* Staff has several observations and questions regarding applicant's response to this criterion and requests that it be enhanced to be more thorough and coherent.

    a) The response references certain exhibits in Appendix A. Exhibits 1 and 2 are not entirely legible (especially the column headings). They and Exhibit 3 lack sources.

    P-B Health's Response:

    P-B Health has reviewed the information provided on **(Appendix (A) Exhibits1),** "How Does Hospice Use Vary by Race?" and **(Appendix (A) Exhibit 2)** "Hospice Services by Jurisdiction") information obtain from the MHCC website and used to with other material for question (d) from panel. See clearer copies of these two exhibits attached. Also added article "African American Bereaved Family Members' Perceptions of the Quality of Hospice Care; Lessened Disparities, But Opportunities to Improve Remain". Please see **(Appendix (D) Exhibit 9)** as this is an additional exhibit.

    Article 472-479. "African American Bereaved Family Members' Perceptions of the Quality of Hospice Care: Lessened Disparities, But Opportunities to Improve Remain." This was a well written article in The Journal of Pain and Symptom Management in November 2007. On page 473 it states "Recent research suggests that racial disparities persist in end-of-life care. Was the focus of a recent study by Welch et al? This study revealed that family members of African American decedents were more likely to report problems with absent or problematic physician communication than family members of white decedents. Furthermore, Welch et al. found that African American patients were less likely to have treatment wishes or advance care planning documents. This study also reported that family members of African American decedents reported more concerns with communication, higher rates of unmet needs, and lower satisfaction with care than did family members of white decedents. An important question is whether these differences persist once an African American is enrolled in a hospice program. Though studies have documented that hospice improves quality at the end of life, underutilization of hospice by members of the African American community continues to be documented, and disparities in care at the end of life exist**."** P-B Health Hospice can continue to meet the needs of the disparities in Prince Georges County, Maryland as we have done through our Home Health Care services. The results of the disparities of African Americans who were on hospice care is on page 475- Table 2 **(Patient and Family-Centered Outcomes by Race)** Discussion section indicates once African Americans are enrolled in hospice the disparities were lessened but there is always room for improvement**. Also the AMA – American Medical Journal of Ethics illuminating the art of medicine Virtual Mentor, September 2006, Volume 8, Number 9; 613-616 Racial disparities in Hospice: Moving from Analysis to Intervention, (Appendix (D) Exhibit 8)** discusses possible factors as to why African Americans and other ethnic minority groups still underutilize Hospice services. The writer suggest religious beliefs, mistrust in medical professions, lack of knowledge about

Hospice care, the health care's system insensitivity and the cost of health care. Again P-B Health has a unique opportunity to help create and develop teaching tools to reach this population as well as other multicultural. "Access to hospice has been increasingly thought of as a public health matter. The right to quality care at the end of life is one that should be extended to everyone regardless of race, ethnic background or socioeconomic status. The time has come for research to move from the analysis of disparities in end-of-life care and hospice utilization to identification of barriers and interventions to reverse the trend".

b) The response lists a variety of facts and statistics but does not weave them into a theme or main point. Please restate the points being made regarding demographic and other statistics that are mentioned. As another example, Exhibits 3 and 6 are included, but not spoken about or referenced in the text, leaving staff to have to infer their purpose and/or significance.

P-B Health Response:

After reviewing (Appendix (a) Exhibit 6) "How Does Hospice Use Vary by Urban/Rural Location?" and (Appendix (A) Exhibit 3) Where do Hospice Provide Care?" These exhibits in our Prince George's County CON were questions that seemed important.

c) P-B claims "a proven record of making a positive change in these communities with bridging the gap and forming a community of Health organizations, businesses in the community, and churches working together…" Please elaborate with some specificity regarding this track record, and provides no specifics regarding your outreach strategy or tactics. Please back up this statement with specifics that would differentiate you from other applicants.

P-B Health's Response:

P-B Health has a proven record of making a positive change in these communities with bridging the gap and forming a community of Health organization alliances, businesses in the community, and churches working together to improve the quality of life for the patients, caregivers, family members, as the interdisciplinary team supports in achieving the same goal P-B Health Home Care formed a triage with community leaders, HERO, AIDS Specialist, and Joseph Richey Hospice to care for and bring a more focus awareness to the AIDS epidemic in the early 1990's. We work with Zeta Center for Healthy and Aging Adults doing in services on healthy eating, exercise, communicating with their PCP (Primary Care Physician), Advanced Planning, Diabetes, and Health Maintenance Preventive Services. Our Out Reach Team has formed relationships with various skilled nursing facilities (Power Back Brightwood Campus, Manor Care, Future Care, West Gate Hills, Frederick Villa Nursing Home, etc., hospitals, such as Mercy Medical Center, Sinai, JHH Bayview, JHH, Saint Agnes, GBMC, and currently University Hospital (Riverside HealthCare) and senior centers in Baltimore City...The needs in the Prince Georges Community will also be impacted by increase in employment/volunteer services from P-B

Health as we offer to employ Prince Georges County residents along with helping support their educational goals for the future. P-B Health currently has one hundred fifty (150) employees working in the Baltimore City Metropolitan area and growing.

P-B Health's Hospice strategy for Prince Georges County, MD through our Out Reach Team is to provide services for churches and ministries that visit the sick and shut-in; contact and work with the Department of Social Services to identify and support programs that would benefit hospice; target schools/neighborhood association groups and attend their meetings; present programs at area hospitals ,SNF's and rehabilitation centers; meet with various councilman from the districts; work with senior communities to provide activities and information; frequent visits to senior centers for participation in their heath programs; work with physician/staff keeping them informed and updated on hospice; solicit participation with insurance companies, and participate with United Communities against Poverty, Inc.

d) Please re-state the point of this sentence, excerpted from your response: *Prince George's County is classified as an urban area according to the Report to Congress: Medicare Payment, Policy March 2016. (see appendix (a) exhibit 6) and in 2014 population for age group 35+ was 455,805 with a Jurisdictional rate of 28% use rate compared to Baltimore County and Montgomery County, MD.* Clearly you are reciting demographic information and attempting to make a point about comparing use rates, but did not finish the thought.

P-B Health's Response:

The statement excerpted from our response as Prince Georges County being classified as urban, should have been phrased in some parts of Prince Georges County along with several other counties in Maryland as well as Baltimore City. P-B Health was trying to make the parallel to Baltimore City: areas such as Hyattsville, Bladensburg, Capitol Heights, and District Heights as being compared as low poverty area's in Prince Georges County, Maryland were the need is the greatest for healthcare. These areas have an underserved population of multicultural minority groups who have low poverty rates and access to healthcare. In comparing the use rates for jurisdictions of Prince Georges County to Baltimore County for the age group of 35+ the difference in percentage jurisdiction rate was exactly ½ of Baltimore County's rate. When you compare the two area's population, Baltimore County's population was only (2,989 individuals less than compared to Prince Georges County) in 2014 which is less than 1% **(Appendix (A) Exhibit 1)"How Does Hospice Use Vary by Race"**
The Prince George's County Health Enterprise Zone (Primary Care – Public Health Integrated Services Model) report November 15, 2012 **(Appendix (D) Exhibit 7)** indicates the zip code 20743, Capitol Heights which includes (Fairmount Heights, Seat Pleasant, and Coral Hills to be areas of diversity of 95% of racial or ethnic minorities. This area in 2012 was considered an underserved community with minimal healthcare in place. The program launch by various community organizations and medical teams of physicians and healthcare organizations expanded the unmet need of 36,621 residents not receiving health care to be able to accommodate at a minimum 10,000 residents. Table 1: Health Disparities in Capitol Heights also indicates "Inappropriate hospital use, including readmissions within 30 days, is also a problem for Capitol Heights."

Table 2 shows in the same zip code area that heart failure is indicated as the highest Prevention Quality Indicator**.**

C) Availability of More Cost Effective Alternatives of More

P-B's response seems to differentiate itself from existing providers and other applicants by suggesting that it excelled in communication *("The difference is in effective communication, outreach to the community, church organizations, and most of all the care of the patient… P-B Health Home Care has been in business for 22 years servicing diverse, multicultural and the African American community. We live by our creed 'Special People, Special Needs, and Exceptional Care.'"*). Some statistics, tangible examples, third party testimonials, etc. that could bolster this claim would be helpful.

P-B Health Response:

Some tangible examples, that can bolster this claim are P-B Health Home Care has also throughout the years received many recognition awards for community service throughout Baltimore City from Maryland House of Delegates Official Citation for Outstanding Quality of Heath Care to the Community; The Comptroller's Office Certification for Community Service; Certificate of Membership with The Baltimore City Chamber of Commerce, and The Maryland National Capital Home Care Association, and a member of The National Association of Home Care just to name a few. **(See Appendix (D) Exhibit 4) .** Award Photo's; P-B Health also has an existing software system (HCHB) HomeCare Home Base that already has Hospice capabilities in place and ready to utilize.

D) Viability of the Proposal

21. This criterion asks for several documents that were missing from P-B's submission, including:

a) An audited financial statement covering the past two years. P-B included financial statements, but there is no indication that they are audited statements.

P-B Health's Response

P-B Health does not have audited financial statements.
:

b) A detailed list of proposed patient charges for affected services.

P-B Health's Response:

P-B Health's proposed patient charges for affected services are listed below. Medicare and Medicaid rates are set the same in the state of Maryland .as other payors are negotiated by contract.

Routine Skilled Nursing	$ 250.00 per visit
Skilled Nursing	250.00 per visit

Physical Therapy	250.00 per visit
Occupational Therapy	250.00 per visit
Speech Therapy	300.00 per visit
Medical Social Work	300.00 per visit
Registered Dietician	300.00 per visit
Hospice Health Aide	110.00 per visit
Medical Supplies	100% billed charges

23. It also asks the applicant to discussion of the probable impact of the Project on the cost and charges for similar services at other facilities in the area. Please do so.

P-B Health's Response:

There is no impact on cost and charges for similar services at other facilities in the area as Medicare and Medicaid reimbursement rates are the same in the State of Maryland.

24. The financial statements show operating losses in both 2014 and 2015 totaling about $340,000, and a negative total equity. Please comment on the applicant's financial health and ability to initiate and sustain this proposed entry into providing hospice services. The criterion also requires the applicant to document that the sources of funds for the project are available.

P-B Health's Response:

The financial documents show a loss for 2014 and 2015 as they are calculated using the accrual method of accounting. Under the accrual method of accounting expenditures or debts from prior years may be depreciated and amortized in the current year based on the life of the asset or benefit of the debt. This method allows the more realistic accounting for expenses. However, it may also show losses in years where there is a cash profit or a lesser cash loss. This is what has occurred in calendar years 2014 and 2015.

P-B Health has continued to invest in the home health agency and manages patients with low profit margins as a community home health agency. Many of the commercial insurance patients and the Medicaid patients that P-B Health accepts to allow it access to the most patients in the community are not profitable. P-B Health target profit margin is about 5%. Thus, P-B Health is not intending to be a highly profitable agency and scales it operations to its revenue. The financial documents are a contrast to P-B Health submitted IRS Corporate Income Tax Return on form 1120's for the years 2014 and 2015 **(Appendix D Exhibit 12,13**). IRS requires the use of the cash method of accounting when reporting income and expenses on the IRS form 1120. The results are very different when cash is reported for income and expenses versus accruals. Instead of a $340,000.00 accrual loss as is stated by the P-B Health's financial documents. P-B Health reports a slight gain during calendar years 2014 and 2015 on its submitted corporate tax returns. This gain is $32,350.00 for calendar years 2014 and 2015 using the cash method.

P-B Health is one of the few agencies which has served the community continuously since 1994 under the same ownership. This does not mean that there were no challenges. P-B

Health suffered losses under Medicare's cost reimbursement system of $1.5 million from 1994 to 2001. Those losses are still reflected in P-B Health's financial documents as negative equity. P-B Health does not have a bank loan to manage its operations or accounts receivables. Instead, owner loans to the agency of $675,000.00 account for part of the liabilities and are one of the reasons for P-B Health's negative equity. When these loans are converted to equity in January of 2017, then P-B health will show positive equity would be between $400,000 and $500,000.00. P-B Health also has a carryover loss from prior years. These carry over losses do not show up on the balance sheet but offset gains as the $135,512.00 was covered by carryover losses in calendar year 2015.

P-B Health will be submitting for a one million dollar line of credit/ bank loan in 2017 and has begun discussion with M & T Bank. In addition, P-B Health owners are prepared to provide capital in the amount of up to $500,000.00 for the hospice agency from their own financial resources.

P-B Health has been in business since 1989 and continues to be a viable community business with over 150 employees.

F) Impact on Existing Providers

25. P-B only responded to the part of this criterion that involved staffing. Please respond to this component:

For evaluation under this subsection, an applicant shall provide information and analysis with respect to the impact of the proposed project on existing health care providers in the service area, including the impact on geographic and demographic access to services, on occupancy when there is a risk that this will increase costs to the health care delivery system, and on costs and charges of other providers.

The instructions elaborate on what an applicant should address, as follows: *Indicate the positive impact on the health care system of the Project, and why the Project does not duplicate existing health care resources. Describe any special attributes of the project that will demonstrate why the project will have a positive impact on the existing health care system.*

P-B Health's Response:

P-B Health Hospice realizes the positive aspects for services in Prince George's County are: cost effectiveness; reduces admissions for hospitals, lower medical cost, and creates more opportunities for hospice in the home. Patients spend more time at home with loved ones and in some cases live a little longer. They are able once educated to the benefits of receiving Hospice make better decisions around their terminal illness. Therefore instead of duplicating services it will give the health care community more opportunities to do outreach in the community; a change of setting from hospital focus to home focus in the community which can lead to a more positive holistic approach to Hospice Care and comfort level for the patient/caregiver, and their loved ones. This project's special attributes are another alternative to reaching and servicing the underserved and multicultural population, expanding P-B Health Home Care to Hospice services in Prince George's County, creating more job opportunities, and educational and training resources for residents of Prince George's County, Maryland.

I hereby declare and affirm under the penalties of perjury that the facts stated in this application and its attachments are true and correct to the best of my knowledge, information and belief.

_____

Signature of Owner or Authorized Agent of the Applicant

_____

Print name and title

Date:_____

Hospice Application Revised: Charts and Tables Supplement

TABLE 1 - PROJECT BUDGET

TABLE 2B: STATISTICAL PROJECTIONS – PROPOSED PROJECT

TABLE 4: REVENUES AND EXPENSES - PROPOSED PROJECT

TABLE 5: MANPOWER INFORMATION

TABLE 1: PROJECT BUDGET

P-B HEALTH'S RESPONSE:

INSTRUCTIONS: All estimates for 1.a.-d., 2.a.-j., and 3 are for current costs as of the date of application submission and should include the costs for all intended construction and renovations to be undertaken. (DO NOT CHANGE THIS FORM OR ITS LINE ITEMS. IF ADDITIONAL DETAIL OR CLARIFICATION IS NEEDED, ATTACH ADDITIONAL SHEET.)

A. Use of Funds

1. Capital Costs (if applicable):

a.	New Construction **(N/A)**	$_____	
(1)	Building	_____	
(2)	Fixed Equipment (not included in construction)	_____	
(3)	Land Purchase	_____	
(4)	Site Preparation	_____	
(5)	Architect/Engineering Fees	_____	
(6)	Permits, (Building, Utilities, Etc)	_____	
SUBTOTAL			$_____
b.	Renovations **(N/A)**		
(1)	Building	$_____	
(2)	Fixed Equipment (not included in construction)	_____	
(3)	Architect/Engineering Fees	_____	
(4)	Permits, (Building, Utilities, Etc.)	_____	
SUBTOTAL			$_____
c.	Other Capital Costs **(N/A)**		
(1)	Major Movable Equipment	_____	
(2)	Minor Movable Equipment	_____	
(3)	Contingencies	_____	
(4)	Other (Specify)	_____	
TOTAL CURRENT CAPITAL COSTS (a - c)			$_____
d.	Non Current Capital Cost **(N/A)**		
(1)	Interest (Gross)	$_____	
(2)	Inflation (state all assumptions, Including time period and rate)	$_____	

TOTAL PROPOSED CAPITAL COSTS (a - d) $_____

2. Financing Cost and Other Cash Requirements:

a.	Loan Placement Fees	$ 0
b.	Bond Discount	0
c.	Legal Fees (CON Related)	2,500.00
e.	Printing **(in house)**	0
f.	Consultant Fees	
	CON Application Assistance	5,000.00
	Other (Specify)	0
g.	Liquidation of Existing Debt	0
h.	Debt Service Reserve Fund	0
i.	Principal Amortization Reserve Fund	0
j.	Other (Specify)	0
	TOTAL (a - j)	$7,500.00

3. Working Capital Startup Costs $0

TOTAL USES OF FUNDS (1 - 3) $7,500.00

B. Sources of Funds for Project:

1.	Cash	0
2.	Pledges: Gross _____, less allowance for uncollectables _____ = Net	0
3.	Gifts, bequests	0
4.	Interest income (gross)	0
5.	Authorized Bonds	0
6.	Mortgage	0
7.	Working capital loans	0
8.	Grants or Appropriation	
	(a) Federal	0
	(b) State	0
	(c) Local	0
9.	Other (Specify)	0

TOTAL SOURCES OF FUNDS (1-9) $ 7,500.00

Lease Costs:

a. Land	$_____ x _____	= $ 0
b. Building	$_____ x _____	= $ 0
c. Major Movable Equipment	$_____ x _____	= $ 0
d. Minor Movable Equipment	$_____ x _____	= $ 0
e. Other (Specify)	$_____ x _____	= $

TABLE 2B: STATISTICAL PROJECTIONS – PROPOSED PROJECT

P-B HEALTH'S RESPONSE:

	Projected years – ending with first year at full utilization			
CY or FY (circle)	2018__	2019__	2020__	2021__
Admissions	50	75	113	169
Deaths	40	60	90	135
Non-death discharges	4	6	9	14
Patients served	46	69	104	155
Patient days	960	1412	2061	2944
Average length of stay	20.9	20.5	19.9	19.0
Average daily hospice census	8	21	63	96
Visits by discipline				
Skilled nursing	1137	3392	9741	12423
Social work	91	268	852	1141
Hospice aides	168	502	1664	2180
Physicians - paid	0	0	0	0
Physicians - volunteer	5	8	28	43
Chaplain	79	242	746	1312
Other clinical	204	663	1972	2455
Licensed beds				
Number of licensed GIP beds	0	0	0	0
Number of licensed Hospice House beds	0	0	0	0
Occupancy %	0	0	0	0
GIP(inpatient unit)	0	0	0	0
Hospice House	0	0	0	0

TABLE 4: REVENUES AND EXPENSES - PROPOSED PROJECT

P-B HEALTH'S RESPONSE:

(INSTRUCTIONS: Each applicant should complete this table for the proposed project only)

	Projected Years (ending with first full year at full utilization)			
CY or FY (Circle)	2018___	2019___	2020___	2021-___
1. Revenue				
a. Inpatient services **(Respite)**	25,000	37,500	56,250	84,375
b. Hospice House services	0	0	0	0
c. Home care services	235,000	352,500	528,750	793,125
d. Gross Patient Service Revenue	310,000	465,000	697,500	1,046,250
e. Allowance for Bad Debt	(2,350)	(3,525)	(5,288)	(7,931)
f. Contractual Allowance	(50,000)	(75,000)	(112,500)	(168,750))
g. Charity Care	(7,650)	(11,475)	(17,213)	(25,819)
h. Net Patient Services Revenue	250,000	375,000	562,500	843,750
i. Other Operating Revenues (Specify)	0	0	0	0
j. Net Operating Revenue	250,000	375,000	562,500	843,750
2. Expenses				
a. Salaries, Wages, and Professional Fees, (including fringe benefits)	200,400	300,600	450,900	676,350
b. Contractual Services	20,000	30,000	45,000	67,500
c. Interest on Current Debt	0	0	0	0
d. Interest on Project Debt	4,630	6,945	10,418	15,626
e. Current Depreciation	0	0	0	0
f. Project Depreciation	0	0	0	0
g. Current Amortization	0	0	0	0
h. Project Amortization	1,500	2,250	3,375	5,063
i. Supplies	10,000	15,000	22,500	33,750
j. Other Expenses (Specify)**rent, comm.,ins., and taxes**	22,500	33,750	50,625	75,938
k. Total Operating Expenses	259,030	388,545	582,818	874,226
3. Income				

a. Income from Operation	250,000	375,000	562,500	843,750
b. Non-Operating Income	0	0	0	0
c. Subtotal	250,000	375,000	562,500	843,750
d. Income Taxes	0	3,386	5,079	7,619
e. Net Income (Loss)	(9,030)	10,159	15,238	22,857

Table 4 Cont.	**Projected Years (ending with first full year at full utilization)**			
CY or FY (Circle)	2018___	2019___	2020___	2021
4. Patient Mix				
A. As Percent of Total Revenue				
1. Medicare	70%	73%	75%	76%
2. Medicaid	10%	10%	12%	12%
3. Blue Cross	5%	4%	4%	3%
4. Other Commercial Insurance	13%	11%	7%	7%
6. Other (Specify)	2%	2%	2%	2%
7. TOTAL	100%	100%	100%	100%
B. As Percent of Patient Days/Visits/Procedures (as applicable)				
1. Medicare	60%	62%	64%	65%
2. Medicaid	18%	18%	20%	20%
3. Blue Cross	5%	4%	4%	3%
4. Other Commercial Insurance	14%	13%	9%	9%
5. Self-Pay	3%	3%	3%	3%
6. Other (Specify)	0	0	0	0
7. TOTAL	100%	100%	100%	100%

TABLE 5. MANPOWER INFORMATION

INSTRUCTIONS: List by service the staffing changes (specifying additions and/or deletions and distinguishing between employee and contractual services) required by this project. FTE data shall be calculated as 2,080 paid hours per year. Indicate the factor to be used in converting paid hours to worked hours.

Position Title	Current No. FTEs	Change in FTEs (+/-)	Average Salary	Employee/ Contractual	TOTAL COST
Administration					
Administration	.2	+1.8	45,000	Employees	67,500
Direct Care					
Nursing	0	+2	60,000	Employees	120,000
Social work/services	0	+1	50,000	Employees	50,000
Hospice aides	0	+3	30,000	Employees	90,000
Physicians-paid	0	0	0	Contractual	0
Physicians-volunteer	0	+.2	300,000	Contractual	30,000
Chaplains	0	+1	45,000	Contractual	45,000
Bereavement staff	0	+2	45,000	Employees	90,000
Other clinical	0	+1	0	Both E/C	90,000
Support					
Other support	0	+.2	188,000	Contractual	18,800
				Benefits*	**75,050**
				TOTAL	**676,350**

***** Indicate method of calculating benefits cost

Based on current Home Health payroll for staff as listed above using Quickbooks. Benefits represent an Additional 12% added cost. (All employee's payroll taxes plus PTO and Health Benefits)

Updated June 2016.

References

State Health Plan for Facilities and Services: Hospice Services COMAR 10.24.13 October 14, 2013 publication (effective)

Maryland Health Care Commission Website (mhcc.maryland.gov)

SHP- Strategic Healthcare Programs (https://www.shpdata.com)

Journal of Pain and Symptom Management (Vol.34 No. 5 November 2007)

AMA Journal of Ethics Illuminating the art of medicine, Ramona L. Rhodes, MD, MPH Virtual Mentor: September 2006, Volume 8, Number 9; 613-616.

Prince George's County Health Enterprise Zone Primary Care – Public Health Integrated Services Model (November 15, 2012) PG County Health Department www.princegeorgescountymd.gov/health

Appendix A - Re-submitted from previous PG county CON

Appendix D

Appendix E

APPENDIX D

Exhibit 1

P-B Health Hospice Training and Support Guide

Patient Care Volunteers- are required to train in all aspects for Hospice

Volunteer Training as well as completing basic requirements and orientation. Volunteer trainings will be offered in different formats and locations within the P-B Health Hospice service areas. Specific skill sets may require additional interview, selection and program training. Trainings pertaining to Patient Care Volunteers Skill Sets include the following:

Adult Patient Care:

- Completion of all basic volunteer requirements and orientation
- 16-20 Hour Initial Full Volunteer Training, including competencies
- Post Interview following training, prior to first patient assignment

Bereavement Visits Volunteer:

- Completion of all basic volunteer requirements and orientation
- 16-20 Hour Initial Full Volunteer Training, including competencies
- Orientation to Bereavement Department

Night watcher Visit Volunteer:

- Completion of all basic volunteer requirements and orientation
- 16-20 Hour Initial Full Volunteer Training, including competencies
- Completion of approximately 6 months of active Adult Patient Care service
- Orientation to Night watcher Visit Volunteer protocols and procedures
- Additional self-study module and Night watcher Visit Volunteer Competency Test

- **Indirect Care Volunteers-** are required to complete the basic requirements and orientation, training specific to task undertaking, and are encouraged to attend full hospice volunteer training. Training specific to Indirect Care Skills includes the following:

Administrative Support Volunteer:

- Completion of all basic volunteer requirements and orientation
- Orientation to specific task and equipment
- Optional: 16-20 Hour Initial Full Volunteer Training
- Includes activities such as administrative documentation, data entry, general office duties, Bereavement support calls, and program liaison support

Special Projects Volunteer:

- Completion of all basic volunteer requirements and orientation
- Orientation to specific task and equipment
- Optional: 16-20 Hour Initial Full Volunteer Training
- Includes activities such as crafts, event speeches: performances, assistance at expos, fairs and events

Exhibit 2

P-B Health's Hospice Volunteer Policy and Procedures

Volunteers will be sufficiently trained to meet the needs of patients and families in the hospice program through P-B Health Hospice Clinical staff. The volunteers will be used to promote the availability of care, meet the broadest range of patient and family needs and affect the financial economy in the operation of the hospice. P-B Health Hospice will use volunteers that must comply with our personnel policy and procedures for hiring practices, in specific defined roles, under the supervision of a designated hospice employee. Volunteers will be qualified to participate at 18 years of age in the hospice program after a completion of a criminal background check and the 16 hour orientation/training.

Patient care volunteers will:

1. Be interviewed to determine placement, purpose, and suitability as a hospice volunteer.

2. Exhibit a caring and compassionate manner

3. Be qualified and skilled to provide the approved prescribed services; Volunteers functioning in a professional capacity shall meet the standards in accordance to his or her profession.

4. Give services in agreement with the written plan of care which may include but is not limited to, providing support and companionship to the patient and family. Supporting in caregiver relief, light chores, visiting and bereavement services, and running errands and

5. Be educated on the patient's condition and treatment as indicated on the plan of care documentation.

6. Document their care on the appropriate form.

P-B Health Hospice shall:

1. Provide appropriate orientation, criminal background check and on-going training that is consistent with acceptable standards of hospice practice; all successful completion of these procedures will be documented. The training will consist of the following:

    a. Hospice History
    b. Confidentiality
    c. Communication & Listening
    d. Personal Death Awareness
    e. Role of the Interdisciplinary Team
    f. Role of the Volunteer within the Interdisciplinary Team
    g. Disease Processes
    h. Pain Management
    i. Signs and Symptoms of Death
    j. Spiritual & Cultural Diversity
    k. Grief and Bereavement
    l. Taking care of Self
    m. Infection Control, HIPPA, Safety
    n. Setting Boundaries
    o. Resources

2. Documentation on file includes but is not limited to the following:

    a. Volunteer Demographics including legal name, address, phone number, social security number, education and employment background relating to the volunteer position.
    b. Permission to perform Criminal Background Check
    c. Interview documentation
    d. Current copies of valid driver license and auto insurance that meets the state minimum.
    e. Clear annual Motor Vehicle Report (MVR)
    f. Two personal References

g. Negative 2 step TB skin test or chest x-ray excluding TB disease within the last 6 months Exposure, history of positive TB Test, latent TB infection or TB disease may result in additional screening procedures.
h. Signed copy Volunteer Confidentiality Agreement
i. Signed copy of Standards of Conduct Agreement
j. Signed copy HIPPA &Security Training Volunteer Certification Statement
k. Acceptance or Waiver of Hepatitis B Vaccine
l. Signed copy of Volunteer Policy Agreement
m. Signed copy of Anti-Harassment/Anti-Discrimination Policy & Sexual Abuse Policy
n. Certificate or documentation of at least sixteen hours of Volunteer Training by an approved agency.
o. Documentation of annual competencies and/or certificate of participation in additional educational programs provided by P-B Health Hospice
p. Annual Evaluation of Volunteers

3. Use our volunteer staff also in roles such as direct patient care volunteers or administrative volunteers.

4. Communicate with the volunteer of the patient's condition and treatment only to the extent necessary to carry out his/her function.

***Additional and continuous In-services and Trainings shall continue as P-B Health Hospice monitors and receives feedback from patients/caregivers/family members and the community

Exhibit 3

Hospice Charity Care and Sliding Fee Scale

Purpose: P-B Health Home Care/ Hospice are committed to continuous quality health care while servicing a multicultural community living within our service area. Our Charity Care is the following:

Determination of Eligibility for Charity Care:

1. Eligibility – P-B Health Hospice understands financial hardships and each patient will be measured by the family's income compared to the Federal and State Poverty Income Guidelines.

2. Timely Communication – P-B Health Hospice will make every effort within two business days after the patient has requested charity care services and/or an application for medical assistance has been established we will communicate to the patient/caregiver/family member and/ or responsible party verbally and in

written form the determination of eligibility.

3. Payment Plans – P-B Health Hospice will provide requirements for time payment plans for individuals who do not meet the criteria for charity care, but are unable to bear the full cost of services.

4. Nondiscrimination- P-B Health Hospice charity will be based only on the merits of need base. We will not take into consideration diagnosis, gender, race, age, sexual orientation, social or immigrant status, or religious association.

Notice of Charity Care Services:

1. P-B Health Hospice shall inform the patient, caregiver/families regarding Charity care financial assistance options when reviewing the liability for payment section of the admissions consent packet that is agreed upon and signed by the patient and or his or her representative.

2. P-B Health Hospice shall inform the community through an annual public notice posted in the classified section of the newspaper in a format that is understandable to the service population, as indicated:

   a. P-B Health Hospice offers affordable amount of care at no charge or at reduced rates to eligible persons presently that do not have insurance, Medicare, or Medical Assistance. Qualifying patients may be able to participate in an extended payment plan without interest. Eligibility for free care, reduced rates, and extended payment plans will be determined on a case by case basis for those who cannot afford to pay for treatment. If you feel you may be eligible for uncompensated care, please contact our administrative office at the following number 410-235-1060 for further information.

3. The hospice will also maintain a copy of this policy displayed in the business office.

Sliding Scale and Time-Payment Plan:

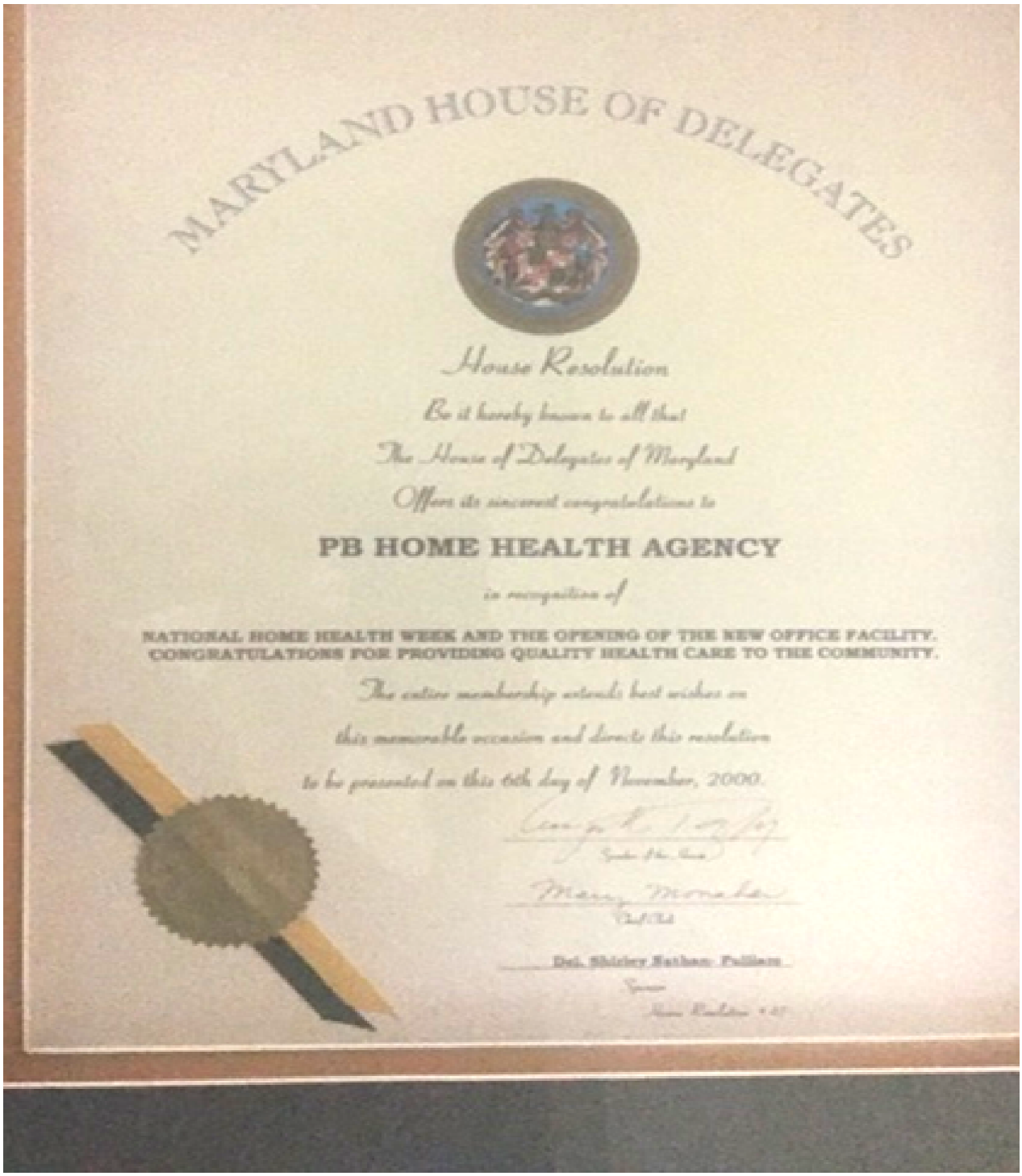
a.) Patients with low income who may not qualify for full charity care but are still unable to bear the full cost of services can be offered a sliding scale fee or time-payment plan option.
b.) Patients with income between 200-400% of the Federal Poverty Guidelines as established by the Department of Health and Human Services may apply for partial financial assistance.
c.) P-B Health shall provide current sliding scale rates through our financial department.

Commitments to Charity Care and Payment Options:

1. P-B Health shall continue to explore and maintain relationships with community health partners to collaborate and identify patients and populations with impending and underserved care needs.

2. P-B Health shall continue to take into consideration the needs of low income families as we do the following: a) add to our Outreach team staff to broaden the communities awareness of hospice programs and the needs of the community; b) add a general hospice program in Prince George's County, Maryland were an unmet need has been established.

Exhibit 4



MARYLAND HOUSE OF DELEGATES

House Resolution

Be it hereby known to all that

The House of Delegates of Maryland

Offers its sincerest congratulations to

PB HOME HEALTH AGENCY

in recognition of

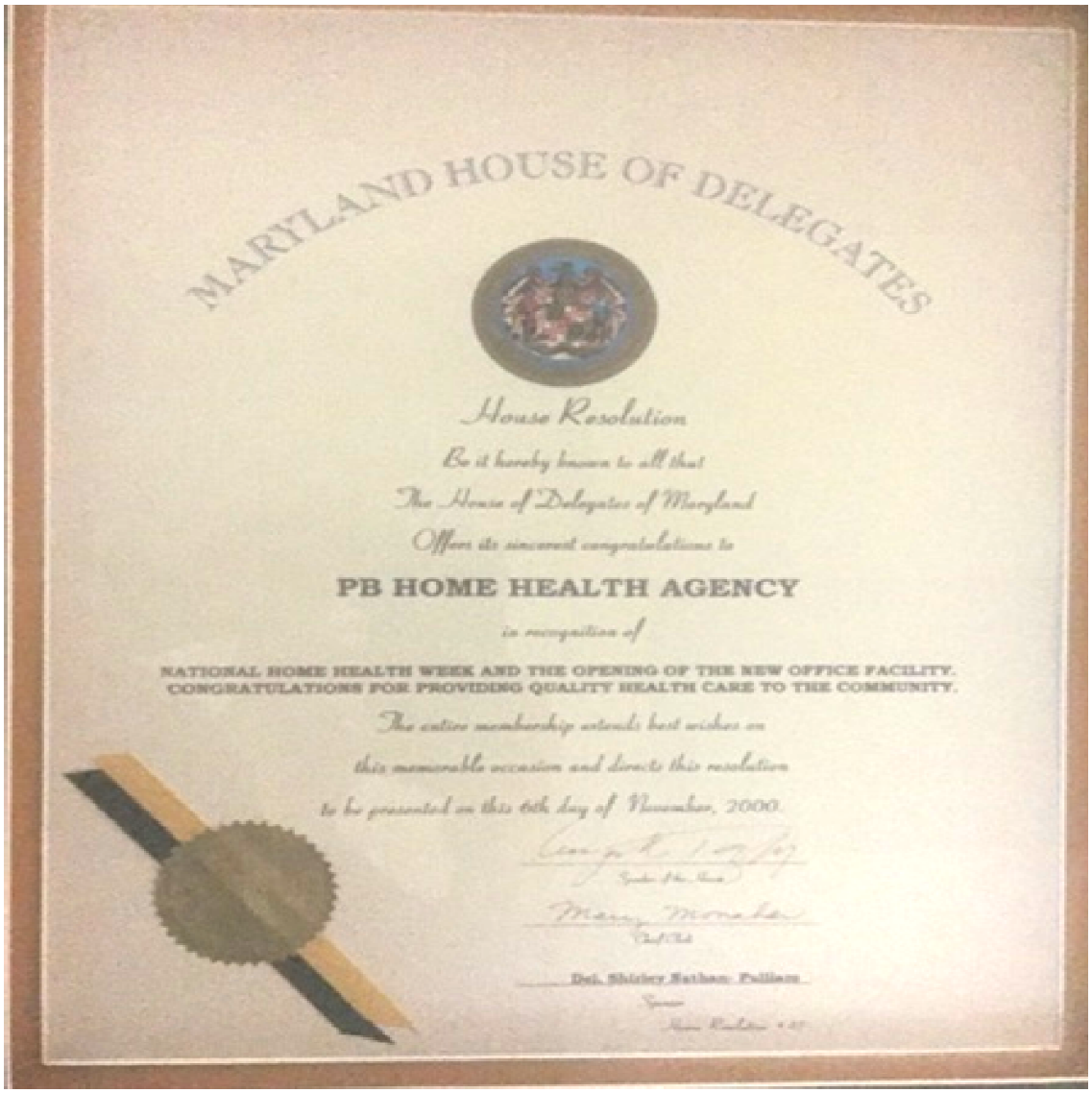
NATIONAL HOME HEALTH WEEK AND THE OPENING OF THE NEW OFFICE FACILITY. CONGRATULATIONS FOR PROVIDING QUALITY HEALTH CARE TO THE COMMUNITY.

The entire membership extends best wishes on

this memorable occasion and directs this resolution

to be presented on this 6th day of November, 2000.

Del. Shirley Nathan-Pulliam



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The entire membership extends best wishes on

this memorable occasion and directs this resolution

to be presented on this 6th day of November, 2000.

Speaker of the House

Chief Clerk

Del. Shirley Nathan-Pulliam

Sponsor

Certificate of Participation

Presented to

P-B Health Home Care Agency, Inc.

in recognition for their commitment to & participation in the Home Health Phone Collaborative

June 24, 2004

Catherine West, MS, RN, CPHQ
Director of Quality Improvement
Delmarva Foundation for Medical Care, Inc.

Susan R. McCarter, MBA, RN
Quality Improvement Manager
Delmarva Foundation for Medical Care, Inc.

DELMARVA FOUNDATION
Improving Health Care Quality

HOMECARE & HOSPICE

National Association for Home Care & Hospice

P-B Health Home Care Agency, Inc.

Member ID: 51842

In recognition for efforts to promote quality home care within the community, state and nation, this organization is accepted as a member of

THE NATIONAL ASSOCIATION FOR HOME CARE & HOSPICE

With all rights and benefits appertaining thereto for the year 2015

Val J. Halamandaris, JD
President

SEAL OF MEMBER APPROVAL

Denise Schrader, RN MSN NEA-BC
Chairman of the Board

P-B Health Home Care Agency, Inc.

Baltimore, MD

has been Accredited by the

Joint Commission

on Accreditation of Healthcare Organizations

Which has surveyed this organization and found it to meet the requirements for accreditation.

2004-2007

Bernard J. Henneghan
Chairman of the Board of Commissioners

Dennis S. O'Leary, MD
President

The Joint Commission on Accreditation of Healthcare Organizations is an independent, not-for-profit national body that oversees the safety and quality of health care and other services provided in accredited organizations. Information about accredited organizations may be provided directly to the Joint Commission at 1-800-994-6610. Information regarding accreditation and the accreditation performance of individual organizations can be obtained through the Joint Commission's web site at www.jcaho.org


P-B Health Home Care
Agency, Inc.
Baltimore, Maryland
has been
Accredited With Commendation
by the
Joint Commission
on Accreditation of Healthcare Organizations
Which has surveyed
this organization and found it
to meet the requirements
for accreditation
1998-2001
John F. Helfrick, D.D.S.
Chairman of the Board
Dennis S. O'Leary, M.D.
President

Comptroller's Office

Greetings:

Be it known that this citation is awarded to:

P-B Health Home Care Agency, Inc.

in recognition of

your Celebration of Ten Years of Community Service.

You are commended for your efforts to increase awareness of home health and private duty care. We applaud your tenacity and strength of courage as business professionals. You are a fine example of what can be achieved through hard work and determination. Best Wishes are extended to you in your future endeavors.

All citizens are invited to join me in this special recognition.

Given Under My Hand and the Great Seal of the City of Baltimore this 6 day of November In the Year of Our Lord, Two Thousand Four

John L. Pica, Jr.

Comptroller, City of Baltimore


Certificate of Membership
BALTIMORE CITY
CHAMBER OF COMMERCE
P-B HEALTH HOME CARE AGENCY, INC.
MEMBER
January 2004 - December 2004
Francel M. Smith
CHAIRMAN OF THE BOARD

P - B Health Home Care Agency, Inc.

Baltimore, MD

has been Accredited by

The Joint Commission

Which has surveyed this organization and found it to meet the requirements for the

Home Care Accreditation Program

December 18, 2014

Accreditation is customarily valid for up to 36 months.

The Joint Commission is an independent, not-for-profit national body that oversees the safety and quality of health care and other services provided in accredited organizations. Information about accredited organizations may be provided directly to The Joint Commission at 1-800-994-6610. Information regarding accreditation and the accreditation performance of individual organizations can be obtained through The Joint Commission's web site at www.jointcommission.org.

MARYLAND HOUSE OF DELEGATES

Official Citation

Be it hereby known to all that
sincerest congratulations
are offered to

P-B Health
Home Care Agency, Inc.

in recognition of

10 years of outstanding quality of health care and service to the community

Presented on this 4th day of November 2004

by Delegate Shirley Nathan-Pulliam

of Baltimore County – Legislative District 10

To: P-B Health Home Care/Hospice
2535 St. Paul Street
Baltimore, Maryland 21218

From: Mr. Dean Forman
Seasons Hospice & Palliative Care
6934 Aviation Blvd, Suite N
Glen Burnie, MD 21061

Subject: Letter of Support for Licensing P-B Health as a hospice provider

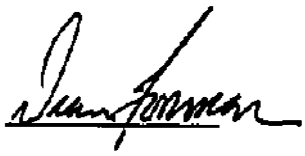
Date: December 6, 2016

We support P-B Health in its efforts to get licensure as a general hospice provider in Baltimore City and Prince Georges County. We support them as an established Home Health Agency that would provide much needed hospice care services to many of the Baltimore City's terminally ill population that might not otherwise elect to access the Hospice Benefit. We support a quality care business organization in which the costs are contained and providing more options available to the patient and care provider. We support a community organization whose goals are:

1. Providing the highest quality of health care.
2. Training and providing community employment, and
3. Creating more family unity with an inter-family support system for their loved ones.

P-B Health Home Care is seeking a license as a Hospice in Prince Georges County and Baltimore City, Maryland. We support those efforts.

Sincerely Yours,



MHCC MARYLAND HEALTH CARE COMMISSION

2012 Home Health Survey

P-B Health Home Care Agency, Inc.

Agency Contact Info

1. Dates of Operation (1-2)

2. Ownership (3-6)

3. License and Organization (7-9)

4. Certification and Accreditation (10-11)

5. Services Provided (12-16)

6. Staffing (17)

7. Financial Information (18-21)

8. Agency Utilization (22-29)

9. Client Utilization (30-32)

10. Client Distribution (33-34)

Survey Summary

Logout

SURVEY NOTICES PRINT SURVEY HELP

Section 7 - Financial Information

The information in this section is for your agency 2012 Fiscal Year reported in question 2. Information in this section should be consistent with your agency's 2012 Medicare Cost Report. For non-Medicare gross and net revenues, use your agency's audited financial reports. Refer to the help screen prior to answering this question.
Information reported in this section is for the entire agency including all branches that are operated in Maryland by your agency.

18. Please report gross and net revenues received for services, as well as number of clients (unduplicated count of clients) and visits, by payer type during your 2012 Fiscal Year.
Charity Care is not a payer type and is not a valid response to question 18.

Payer Type	a. Gross Revenue	b. Net Revenue	a1. No. of Clients (unduplicated count))	b1. No. of Visits
1. Medicare (Traditional)	4980140	37350105	988	22637
2. Medicare Advantage	2412520	1535240	675	10966
3. Medicaid (Traditional)	180840	94530	37	822
4. Medicaid Health Choice	0	0	0	0
5. Other Government	0	0	0	0
6. Private Insurers	0	0	0	0
7. HMO	0	0	0	0
8. Self Pay	0	0	0	0
9. Other	0	0	0	0
10. Total	0	0	0	0

18c. If a Payer Type was reported as "Other" in question 18_9a, please specify the payertype(s):
Charity Care is not a payer type and is not a valid response to question 18.

Payer Type Other Breakdown	Gross Revenue	Net Revenue
	0	0
	0	0
	0	0
Total	0	0

19. Please report the total amount expensed as Charity Care by your agency, including branches, during your 2012 Fiscal Year.
Note: Charity Care dollar value should only apply to clients and visits for which payment was deemed free at time of service, based on agency's policy. DO NOT include Bad Debts or volunteer professional services. Please refer to the Help screen prior to answering this question.

a. Total Number of Charity Clients	11
b. Total Number of Charity Visits	74
c. Total Dollar Value of Charity Provided	16280

20. This question refers to the total number of visits administered by your agency including your agency branches during Fiscal Year 2012 . Visits may be provided by your agency staff or by outside contractors under agreement with your agency.

Please report the total number of visits, the number of billable visits, and the number of non-billable visits administered by your agency during your 2012 Fiscal Year.

a. Number of Billable Visits (includes: skilled nursing care, physical therapy/speech/language therapy, occupational therapy, medical social worker, or home health aide services)	34374
b. Number of Non-Billable Visits (include those visits made for the purpose of evaluation prior to accpeting the patient care and/or those made to supervise caretaker staff. This category should also include visits where a patient was not at home and other visits not chargeable, such as charity care)	125
c. Total number of Visits (Billable plus Non-Billable)	(we calculate)

21. Please report the total number of visits (billable and non-billable) and total associated direct cost for all visits by discipline provided during your 2012 Fiscal Year.
Note: For the purpose of the home health agency survey, total cost/average cost by discipline should be based on direct costs which include all expenses made by the agency that are directly related to providing the service/visit such as salaries and benefits. **Refer to Survey Definitions under HELP for clarification of direct cost.**

Discipline	a. Total Visits	b. Total Direct Costs - All Visits	c. Average Cost per Visit (we calculate)
1. Skilled Nursing	17664	2446817.28	
2. Home Health Aide	3114	209280.8	
3. Occupational Therapy	3576	625764.24	
4. Physical Therapy	9028	1436084	
5. Speech/Language Therapy	318	771978	
6. Medical Social Work	674	141054.72	
Totals (we calculate)			

Done, Save Changes | Print Page

MHCC MARYLAND HEALTH CARE COMMISSION

2010 Home Health Survey

P-B Health Home Care Agency Inc.

Survey Summary

Logout

SURVEY NOTICES PRINT SURVEY HELP

Section 9 - Client Utilization Data Successfully Saved for Baltimore City County.

The information required in this section is for your agency 2010 fiscal period reported in question 2.

This Section refers to all jurisdictions served by your agency and agency branches that are operated in Maryland by your agency. The information should be based on the individual entity serving in a particular jurisdiction. Questions 30-34 should be answered and saved for each jurisdiction served. These Questions were formerly Part 2.

Select jurisdiction served: Baltimore City

30. Please report the number of clients served (unduplicated count) and the number of visits by payer type during your 2010 fiscal year, for all jurisdictions served.

Payer Type	a. Number of Clients	b. Number of Visits
1. Medicare (Traditional)	498	10767
2. Medicare Advantage	0	0
3. Medicaid (Traditional)	35	538
4. Medicaid Health Choice	0	0
5. Other Government	0	0
6. Private Insurers	287	3704
7. HMO	197	3758
8. Self Pay	0	0
9. Other	0	0
10. Total	1017	18767

30c. If a Payer Type was reported as "Other" in question 30_9a, please specify the payer type(s):

31. Please report the number of Charity Care clients served by your agency during your 2010 fiscal year for this jurisdiction. This question refers to charity care as services rendered FREE of charge based on your Agency's policy.

DO NOT include Bad Debts or volunteer professional services. Please refer to the Help Screen prior to answering this question.

Number of Charity Clients:	6
Number of Charity Visits:	87
Total Dollar Value of Charity Care provided:	19140

32. Please report the total number of clients by living situation on Admission (duplicated count of clients), served by your agency during your 2010 fiscal year for this jurisdiction.

Living Situation	Number of Clients
Living Alone	223
Living with Others	485
Unknown	309
Total	1017

Save Data entered for this Jurisdiction | Print Page

P-B Health Home Care Agency , Inc.

Survey Summary

Logout

Section 9 - Client Utilization

The information required in this section is for your agency 2009 fiscal period reported in question 2.

This Section refers to all jurisdictions served by your agency and agency branches. The information should be based on the individual entity serving in a particular jurisdiction. Questions 30-34 should be answered and saved for each jurisdiction served. These Questions were formerly Part 2.

Select jurisdiction served: Baltimore City

30. Please report the number of clients served (unduplicated count) and the number of visits by payer type during your 2009 fiscal year, for all jurisdictions served.

Payer Type	a. Number of Clients	b. Number of Visits
1. Medicare (Traditional)	759	13110
2. Medicare Advantage	49	828
3. Medicaid (Traditional)	41	546
4. Medicaid Health Choice	0	0
5. Other Government	42	622
6. Private Insurers	64	886
7. HMO	304	3817
8. Self Pay	1	8
9. Other	0	0
10. Total	1260	19817

30c. If a Payer Type was reported as "Other" in question 30_9a, please specify the payer type(s):

31. Please report the number of Charity Care clients served by your agency during

your 2009 fiscal year for this jurisdiction. This question refers to charity care as services rendered FREE of charge based on your Agency's policy.

DO NOT include Bad Debts or volunteer professional services. Please refer to the Help Screen prior to answering this question.

Number of Charity Clients:	12
Number of Charity Visits:	147
Total Dollar Value of Charity Care provided:	29400

32. Please report the total number of clients by living situation on Admission, served by your agency during your 2009 fiscal year for this jurisdiction.

Living Situation	Number of Clients
Living Alone	112
Living with Others	1148
Unknown	0
Total	1260

Save Data entered for this jurisdiction | Print Page

EXHIBIT 7

HEALTH DEPARTMENT
Prince George's County

Office of the Health Officer

Prince George's County Health Enterprise Zone

Primary Care – Public Health Integrated Services Model

November 15, 2012

Headquarters Building
1701 McCormick Drive, Suite 200, Largo, Maryland 20774
Office 301-883-7834, *Fax* 301-883-7896, *TTY/STS* Dial 711
www.princegeorgescountymd.gov/health

Rushern L. Baker, III
County Executive

3. Program Summary The Prince George's County Health Enterprise Zone (PGCHEZ) will focus on Capitol Heights, zip code 20743, which includes the town of Capitol Heights, Fairmount Heights, Seat Pleasant and Coral Hills, a Transforming Neighborhoods Initiative (TNI) Community (in this proposal zip code 20743 and the cities and towns listed above are referred to as Capitol Heights, zip code 20743) which borders the District of Columbia, leads the County in negative statistics relative to low birth weight (LBW), poverty, crime, late/no prenatal care, and teen birth. The population is diverse with over 95% belonging to racial and/or ethnic minorities. The zip code is medically underserved with no practicing primary care physicians and only one healthcare clinic serving its 38,621 residents.

The Prince George's County Health Department (PGCHD) has convened a wide range of community partners to expand the primary care resources and recruit primary care providers to establish five (5) Patient Centered Medical Homes (PCMH) to serve a minimum of 10,000 residents. PGCHEZ will provide these primary care providers with a package of benefits and incentives designed to attract and retain them in the Zone. All Zone providers and partners will be linked via a public health information network that integrates with the local and state health information exchanges which will enable PCMHs located within the PGCHEZ to share patient information among themselves, with local hospitals, partner programs and the Health Department. PGCHEZ will deploy Community Health Workers (CHWs) to facilitate access to care; provide patient navigation services; promote medication adherence; and coordinate care to minimize hospital readmissions.

PGCHEZ will be managed by PGCHD with input from a Coalition and a Community Advisory Board. Additional supports for the Zone will include the Prince George's County Community Transformation Grant funded by the Centers for Disease Control and Prevention (CDC) and the locally funded Transforming Neighborhoods Initiative.

Formative evaluation will support data-driven decision making in all aspects of PGCHEZ. Ongoing process evaluation will capture performance data that will inform mid-course adjustment to the Zone's operations. Outcome evaluation will assess the degree to which PGCHEZ has met the following goals in 20743 by December 31, 2016.

- Reduce Low Birth Weight (LBW) rate from 11.8 to 9.2 per 1000 live births.
- Improve the population to primary care physician to patient ratio from greater than 3500 to 1 to less that 3500 to 1
- Improve the nurse practitioner to patient ratio from 2.6 per 100,000 to15.5 per 100,000
- Improve the dentist to patient ratio from 18.1 per 100,000 to 23.3 per 100,000
- Increase the number of Community Health Workers delivering services from 0 to 7
- Establish a network of wellness services and physical activity programming that engages a minimum of 5000 Capitol Heights residents annually.
- Reduce the hospital inpatient discharge rates for
  - Cardiac/ Circulatory from 126 per 10,000 to 103 per 10,000
  - Respiratory Disease from 79 per 10,000 to 65 per 10,000
  - Diabetes Mellitus 38 from per 10,000 to 31 per 10,000
  - Cerebrovascular Disease from 29 per 10000 to 24 per 10,000
- Reduce the Emergency Department (ED) visit rate for Asthma patients 17 and under from .90 per 100 visits to .59
- Reduce the ED visit rate for diabetes patients aged 20 and over, from 2.1 per 100 visits to 1.7
- Reduce the costs associated with ED visits by 10 % annually
- Reduce the costs associated with hospital readmissions by 10% annually

4. Purpose The Prince George's County Health Department (PGCHD) is pleased to present its application to establish a Health Enterprise Zone (HEZ) in zip code 20743. Since part of its mission is to assure the availability of and access to quality health care services for all County residents, PGCHD welcomes the opportunity to not only redress health disparities for a particularly challenged community, Capitol Heights, but also to build new and reinforce existing health system infrastructure components through the proposed project. The timing of the HEZ is particularly fortuitous because PGCHD has just been awarded a Community Transformation Grant (PGCCTG) by the Centers of Disease Control and Prevention (CDC). This grant supports the refinement and expansion of primary care and public health infrastructure in underserved areas of the County. However it does not fund direct service, as will the HEZ. In addition, the County has launched its Transforming Neighborhoods Initiative (TNI) that aims to foster and sustain a thriving economy, great schools, safe neighborhoods and high quality healthcare by utilizing cross-governmental resources in six target neighborhoods (including the 20743 community of Coral Hills) that have significant and unique needs. Consequently, by leveraging the CTG, the TNI, other local partner resources, and existing PGCHD programs in combination with HEZ funding, PGCHD and its partners will create in Capitol Heights the blue-print for establishing and sustaining PCMHs in underserved communities throughout the County.

The proposed HEZ will serve as a catalyst for increasing access to health care, reducing health care costs, and improving health outcomes; as well as a laboratory in which to test, refine and scale-up models of provider recruitment, community-wide primary prevention, and local health information exchange. Furthermore, as the Maryland jurisdiction with the highest proportion (85%) of racial/ethnic minority residents, including the third highest proportion of immigrants, the majority of whom are low-income[1], Prince George's County will use its HEZ to establish protocols for collecting disaggregated health outcome data for racial and ethnic sub-populations beyond the categories that are commonly captured by state, local and even national surveillance efforts. This is a critical need given the highly diverse population not just in 20743 but throughout the County. PGCHD is committed to promoting the design and delivery of services that are tailored to the needs of these sub-groups but the quality of data available to substantiate the needs is sorely lacking at this time. One of the most important contributions that the proposed HEZ will make to public health in the County is redressing the lack of health utilization and outcome data stratified by race and ethnicity. Through PGCHEZ we hope to establish and sustain the data collection, management and analysis protocols and procedures that will inform our long-term focus on health disparities.

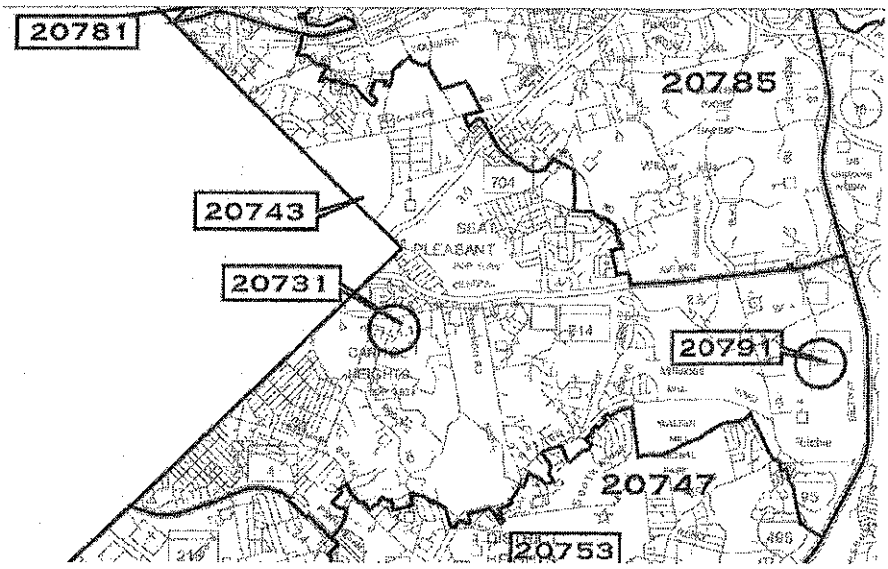
5. HEZ Geographic Description After a comprehensive review of the socioeconomic and epidemiological data and meetings with residents, health care providers, community leaders, and other stakeholders, PGCHD selected zip code 20743 HEZ target area. The factors that most influenced our decision were the highly disadvantaged status of the zip code as indicated by socioeconomic and health indicators (see maps in Appendix A); the demographic profile – majority Black with a considerable number of immigrants from Africa and the Caribbean, as well as Hispanics – which mirrors the County's overall profile; and the willingness of the local leaders and residents to work with PGCHD and its partners to implement the Zone.

[1] Department of Legislative Services Office of Policy Analysis (2011) International Immigration to Maryland: Demographic Profile of the State's Immigrant Community. Annapolis, Maryland

Figure 1 is a map of the zip code, which covers roughly 10 square miles, is located within the Capitol Beltway, an area that has longstanding lack of primary health care. It is urban and borders the District of Columbia.

A recent Washington Post article describes the economic blight, the lack of infrastructure, and the wavering hopes of residents for urban renewal that characterize the zip code.[2]

Figure 1: Map of Zip Code 20743 – Capitol Heights



As will be made evident from the forthcoming discussion, Capitol Heights is a location with immense need and changing the healthcare landscape here will pose a challenge to PGCHD and its partners. However, we are confident that with community backing, funding from the State, innovative interventions and hard work we can transform how health services are delivered and achieve positive health outcomes for the residents of zip code 20743. If we can succeed in Capitol Heights then we believe that will generate the necessary political, community and financial investments to sustain the transformation and implement change in other parts of the County.

6. Community Needs Assessment Capitol Heights leads the County in negative statistics relative to preterm births, low birth weight (LBW), infant mortality, poverty, crime, protective orders, school readiness, child abuse, late/no prenatal care, teen birth.[4] The median household income in 2010 was $44,197 in comparison to the County's median of $71,260 and the State's median of 70, 647.[5] The proportions of residents living below the federal poverty level and 50% below the level, are 13.6% and 6.3% in contrast to 7.9% and 3.9% for the County and 9.1 and 4.8% for the State. The average unemployment rate in 2012 is 9.4% whereas the County's rate is 6.6 % and the State's rate is 7.6%.[6] Roughly a quarter (23%) of residents has not

[2] Washington Post, October 17, 2012 In Capitol Heights, little change in spite of 'a whole lot of planning' around the Metro.

[4] Number of Elevated Indicators by ZIP Code Prince George's County, Maryland Prepared by DHMH, Center for Maternal and Child Health, November 2011 http://www.princegeorgescountymd.gov/Government/AgencyIndex/Health/pdf/Elev+Hlth+Indic+by+Zip_11-11.pdf Accessed October 29, 2012

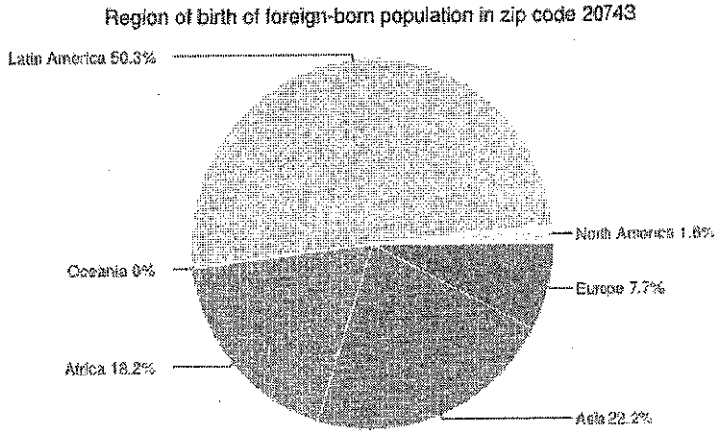
[5] U.S. Census Bureau: State & County QuickFacts http://quickfacts.census.gov/qfd/states/24/24033.html Accessed October 29, 2012

[6] U.S. Bureau of Labor Statistics, 2012. http://www.bls.gov/ro3/mdlaus.htm Accessed October 30, 2012

completed high school. Crime is a problem in Capitol Heights. The national median for violent crimes is 4 per 1000 residents but in 20743 it is 5.5 per 1000.

The population of Capitol Heights is predominantly Black (91 %) however 11% of Black residents are Caribbean immigrants and 13 % are African immigrants. Whites make up 3 percent of the population and American Indians, Asians, Native Hawaiian/ Pacific Islanders and multiracial persons constitute the remaining 6 percent. Hispanics of any race constitute 5.5 percent of the population.[7] In roughly a third (30%) of the households one or more members primarily speak a language other than English. Almost half (48%) of the foreign born population are recent immigrants having arrived in the U.S. in 2000 or later. Figure 2 below illustrates the diversity in the region of origin among the foreign born population in Capitol Heights.

Figure 2: Region of birth of Foreign Born Population in Zip Code 20743[8]



Delivering health care services to such a diverse population presents particular challenges that are exacerbated by the lack of reliable, robust data on residents' health care needs, utilization and outcomes. However, given that over 90% of the population belong to a racial and/or ethnic minority a comparison of the Maryland median with the values for Capitol Heights on several health indicators demonstrates significant disparities (see Table 1).

Table 1: Health Disparities in Capitol Heights

	Life Expectancy (2006-2010)	Average LBW Rate	Medicaid Enrollment	WIC Participation
Maryland Median	79.2	6.3	109	17.9
Capitol Heights	72.16	11.8	201.33	29.72

Inappropriate hospital use, including readmissions within 30 days, is also a problem for Capitol Heights. Although the zip code experienced negative population growth from 2000 to 2010 it still contributed to a significant percentage of the hospitalizations at Prince George's Hospital Center, the County's largest in-patient facility. [9]A review of the Prevention Quality Indicator

[7] U.S. Census Bureau, Census 2010.
[8] Figure taken from City-Data.com http://www.city-data.com/zips/20743.html Accessed October 25, 2012
[9] University of Maryland, School of Public Health (July, 2012) Transforming Health in Prince George's County, Maryland: A Public Health Impact Study.

(PQI) ratings[10] for the County's urban zip codes indicates that Capitol Heights leads in almost every PQI category. Table 2 shows the PQI ratings for hypertension and conditions associated with obesity such as diabetes, heart failure, and angina

Table 2: PQI Ratings for All Urban Zip Codes in Prince George's County

Zip Codes	Short term Diabetes	Long Term Diabetes	Hypertension	Heart Failure	Angina	Uncontrolled Diabetes
20623	*1.46*	*0.73*	*0.73*	*7.65*	*2.55*	*0.36*
20705	1.18	1.76	1.07	5.73	0.73	0.50
20706	1.55	3.54	1.96	9.43	1.01	0.67
20707	1.52	2.16	1.36	9.42	1.14	0.51
20708	1.64	1.76	1.37	7.87	1.33	0.55
20710	2.36	2.25	2.36	9.13	0.97	1.07
20712	1.88	2.55	1.44	9.41	1.44	0.55
20715	0.49	1.21	1.02	5.88	1.02	0.11
20720	0.81	1.14	0.76	5.33	0.62	0.24
20721	0.85	1.81	1.55	6.51	0.70	0.22
20722	0.88	3.15	1.93	12.61	1.58	0.70
20737	1.74	2.47	2.18	6.96	1.21	0.58
20740	0.73	1.42	0.38	3.44	0.63	0.07
20742	0.13	0.00	0.00	0.13	0.13	0.00
20743	2.46	6.71	4.53	20.35	2.05	1.11
20744	1.99	3.27	2.25	12.20	1.75	0.75
20745	2.50	3.97	2.85	13.78	1.51	0.74
20746	1.56	3.19	3.16	11.65	2.01	0.59
20747	2.15	3.55	2.57	13.08	1.50	1.10
20748	1.88	3.51	3.04	12.84	2.29	0.90
20762	0.00	0.00	0.00	0.34	0.00	0.00
20769	0.61	1.21	0.45	6.97	1.82	0.45
20770	1.11	2.18	1.03	3.97	1.19	0.52
20772	1.55	2.21	1.97	8.35	1.48	0.70
20781	0.87	2.45	2.36	7.87	1.22	0.87
20782	1.15	2.59	2.49	8.64	1.47	0.56
20783	1.26	2.45	1.62	6.59	0.88	0.36
20784	1.77	3.09	2.31	9.20	1.02	0.65
20785	2.85	4.85	4.17	14.15	1.94	1.00

The data show that per 100,000 residents in 20743 there are 0 primary care physicians; 2.6 nurse practitioners; 18.1 dentists; and 0 psychiatrists.[11] These ratios fall well below the recommended workforce levels. [12] As of May 2011 Capitol Heights had no active participants in the Maryland

[10] Prevention Quality Indicator (PQI) ratings. PQI, were developed by the Agency for Healthcare Research and Quality (AHRQ), to identify ambulatory care-sensitive hospital admissions that could have been avoided if patients accessed high-quality outpatient care including prevention services. The higher the PQI rating the greater the proportion of hospital admissions that could have been avoided and the stronger the evidence that healthcare in the geographic area in question is lacking in some respect.

[11] University of Maryland, School of Public Health (July, 2012) Transforming Health in Prince George's County, Maryland: A Public Health Impact Study.

[12].Maryland Primary Care Office, August 3, 2010 Sources: 2000 Census, 2006-2007 Maryland Board of Physicians

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Op-Ed

Racial Disparities in Hospice: Moving from Analysis to Intervention

Ramona L. Rhodes, MD, MPH

Hospice is a program designed to provide comfort—rather than curative—care to terminally ill patients and support to their families. Hospice services are provided by a multidisciplinary team of physicians, nurses, social workers, clergy and volunteers who work together to help patients and their families meet the challenges of end-of-life care. Hospice services can be provided in a variety of venues including the home, inpatient hospice facilities and long-term-care facilities. Several studies have documented the benefits of hospice to patients and their families. For example, in a randomized, controlled trial of terminally ill cancer patients and their primary care givers, Kane et al. found that patients enrolled in a hospice program experienced significantly less depression and expressed more satisfaction with care [1]. Furthermore, caregivers of hospice patients showed somewhat more satisfaction and less anxiety than did those of controls [1]. Bereaved family members told Teno and colleagues in a national study that loved ones who died at home with hospice services had reported fewer unmet needs and greater satisfaction with their experience [2]. Finally, Miller et al. observed that hospice enrollment improves pain assessment and management for nursing home residents [3]. The literature consistently finds that participation in a hospice program improves the quality of care patients receive at the end of life.

Since the inception of the Medicare hospice benefit, hospice services have been available to many patients. Despite these additional sources of funding and the evidence of improved quality of care at the end of life, African Americans and members of other ethnic minority groups consistently underutilize hospice. For example, in a secondary analysis of the 1993 National Mortality Followback Survey, Greiner et al. found that being African American was negatively associated with hospice use regardless of the patient's access to health care [4]. In a retrospective analysis of more than one million Medicare enrollees, Virnig and colleagues found that the rate of hospice use was significantly lower for blacks than for nonblacks [5]. Furthermore, even though blacks made up 12 percent of the population of the United States in 2004 they accounted for only 8.1 percent of hospice admissions for that year [6].

Several possible causes for racial disparity in hospice utilization have been proposed. Research has suggested, for instance, that lack of knowledge about hospice programs is a barrier to their use in the African American community [7]. Mistrust of the health care system, conflicts between individuals' spiritual and cultural beliefs and the goals of hospice care, and preferences for aggressive life-sustaining therapies have also been suggested as causes [8-12]. Some believe that providers' conscious or unconscious stereotyping of their patients may also lead to disparities in health care [13]. Additionally, the prohibitive cost of health care, barriers to access and a culturally insensitive health care system have been thought to contribute [8]. Few of these reasons for underutilization of hospice services by African Americans and members of other minority and ethnic groups have been studied in depth.

When compared with use by Caucasian patients, not only do African Americans underutilize hospice, they also perceive the quality of end-of-life care differently. According to Welch et al. blacks were less likely to rate the care their family members received at the end of life as "excellent" or "very good." They were more likely to have concerns about being told what to expect when their loved one died and more likely to be distressed about the amount of emotional support they received from the health care team

during their loved one's last days [14]. There were, however, marked decreases in the disparities noted in perceptions about the quality of care once patients enrolled in hospice, particularly with regard to overall satisfaction with services and attending to the needs of family members [15]. Hence, there is evidence that having hospice care leads to improvements in African Americans' perceptions of end-of-life care.

Though initiatives have been implemented in some areas, more culturally sensitive education is needed to increase awareness of hospice and its benefits. Some studies suggest that cultural diversity among hospice staff may influence diversity among hospice patients [11]. Consequently, hospice programs should strive to increase diversity not only among their patient populations but also among their employees and volunteers. Given that conflicts between cultural preferences and hospice goals are thought to inhibit its utilization, cultural sensitivity should be emphasized to all health care workers, particularly those who care for patients at the end of life. Interventions directed at these areas are sorely needed, as is evaluation of their effectiveness.

Access to hospice has been increasingly thought of as a public health matter. The right to quality care at the end of life is one that should be extended to everyone regardless of race, ethnic background or socioeconomic status. Barriers to hospice utilization should be researched and identified so that appropriate interventions can be conducted to overcome these obstacles. The evidence that hospice is underutilized by those of underserved communities is substantial, but few steps are being taken to understand and reverse this trend. The time has come for research to move from the analysis of disparities in end-of-life care and hospice utilization to identification of barriers and interventions to reverse the trend.

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Exhibit 9

NHPCO *Original Article*

African American Bereaved Family Members' Perceptions of the Quality of Hospice Care: Lessened Disparities, But Opportunities to Improve Remain

Ramona L. Rhodes, MD, MPH, Joan M. Teno, MD, MS, and Stephen R. Connor, PhD

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Abstract

Previous research has documented striking disparities in bereaved family members' perceptions of the quality of end-of-life care between African American and white decedents. Using data from the 2005 repository of the Family Evaluation of Hospice Care survey, we examined whether this disparity in quality of end-of-life care persists once an African American is enrolled in hospice. Of the 121,817 decedents whose proxies were surveyed, 4095 were non-Hispanic black (African American), and 97,525 were non-Hispanic white. There were no statistically significant differences with regard to decedents' gender. Length of stay on hospice was similar across racial groups. Although previous research has demonstrated striking disparities in the perceived quality of end-of-life care, we found that there were either no differences (quality ratings scores) or less of a disparity in perceptions of concerns with the quality of end-of-life carewhen compared to the results of a previously reported national mortality follow-back survey, suggesting that though disparities in perceptions of care at end of life persist, on hospice they improve to some degree. J Pain Symptom Manage 2007;34:472–479. © *2007 U.S. Cancer Pain Relief Committee. Published by Elsevier Inc. All rights reserved.*

Key Words

Hospice, bereaved family members, perceptions, quality, disparities

Introduction

Multiple research studies report striking disparities between African Americans and Caucasians with regard to health care access and utilization. These studies address disparities across the spectrum of health care, including treatment of depression, diagnosis of obesity, diagnosis of HIV/AIDS, and diagnosis and treatment of various malignancies.[1–6] Similarly, disparities have been found in perceived satisfaction with health care services. Studies suggest that racial and ethnic minorities are more likely than whites to have lower levels of trust and satisfaction with their physician.[7] Perceptions of racial barriers have been associated with lower likelihood of being satisfied

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with care in African Americans.[8] African American colorectal cancer patients have been noted to have a higher rate of concerns with various aspects of health care when compared to Caucasian patients, and African American lung cancer patients have been found to have greater concerns with physician communication.[9,10] Although these studies suggest the presence of disparities, the nature of why these disparities exist has yet to be fully elucidated. Though studies have been done across the spectrum of health care, few studies focus on disparities in end-of-life care, and even fewer studies focus on disparities in the perceived quality of hospice care.

Recent research suggests that racial disparities persist in end-of-life care. The possibility of this disparity in end-of-life care was the focus of a recent study by Welch et al.[11] This study revealed that family members of African American decedents were more likely to report problems with absent or problematic physician communication than family members of white decedents. Furthermore, Welch et al. found that African American patients were less likely to have treatment wishes or advance care planning documents. This study also reported that family members of African American decedents reported more concerns with communication, higher rates of unmet needs, and lower satisfaction with care than did family members of white decedents. An important question is whether these differences persist once an African American is enrolled in a hospice program.

Though studies have documented that hospice improves quality at the end of life,[12–16] underutilization of hospice by members of the African American community continues to be documented,[17,18] and disparities in care at the end of life exist,[11] limited research has examined the quality of end-of-life care among African Americans when they are on hospice. Previously, Teno et al. developed the Brown Family Evaluation of Hospice Care (FEHC) survey to examine the quality of hospice services based on interviews with bereaved family members.[19] This survey examined whether hospices: 1) provide the desired physical comfort and emotional support; 2) treat the dying person with respect; 3) attend to the needs of family members for information and emotional support; and 4) provide assistance with coordination of care. Hospices that are members of the National Hospice and Palliative Care Organization (NHPCO) submit surveys to an online repository.[20] This repository was used to examine the quality of care as perceived by the family members of African American and white hospice patients in 2005. The goal of this study was to examine whether racial differences in perceived quality of care exist, and to determine if previously noted disparities in perceived quality of care at the end of life persist once African Americans enroll in hospice by comparing our results to previously documented national data.

Methods

A secondary analysis was done of an existing database maintained by the NHPCO. The FEHC survey is a 61-item questionnaire that surveys family members about care provided to decedents by various hospice programs. The NHPCO maintains a web-based repository of surveys that are submitted from hospice programs across the United States. Information is collected in terms of patient and family-centered outcomes that are measured in different domains. These domains include 1) provision of desired physical comfort and emotional support to the patient in terms of pain, dyspnea, and emotional support; 2) attending to the needs of the family in terms of providing them with information about the patient's symptoms, providing emotional and spiritual support to the patient's family, and giving the family information about what to expect when the patient died; and 3) coordination of care. Details regarding survey design and data collection have been published previously.[20] The FEHC is based on an instrument that was used in the 2001 national study of dying in America that characterizes these same domains. Previously, Welch et al. characterized the difference in perceptions of the quality of end-of-life care among the family members of African American and white decedents. The results of this study will be compared to the results noted by Welch et al. along similar domains of care. For the purposes of this study, race was defined as American Indian or Alaskan Native, Asian or Pacific Islander, Black or African American, and White. Responses such as "No answer" or "Don't know" were deemed invalid.

Analysis

All analyses were conducted using STATA SE version 9 (College Station, Texas). A descriptive analysis was done to examine decedent baseline characteristics using the Chi-squared test (χ^2) for ordinal or dichotomous variables and the *t*-test for continuous variables. The nonparametric Wilcoxon rank-sum test was used to examine whether racial differences exist with regard to responses to patient and family-centered levels of care. To compare the results to those of Welch et al.,[11] crude odds ratios (OR) with 95% confidence intervals (CI) were calculated.

Results

Sample Characteristics

Data used for this study were obtained from the NHPCO FEHC database for the year 2005. Eight hundred and nineteen hospices submitted surveys to the repository during this time period for a total of 121,817 respondents. Of the hospices represented, 35% were located in the South, 31% in the Midwest, 19% were located in the West, and 15% in the Northeast. Additionally, 87% of the facilities were located in urban areas, whereas 13% were located in rural areas. Of the 121,817 respondents, 16,946 potential respondents were eliminated because they did not have a valid response to the question about race. Given that this was a voluntary data collection, hospice programs could choose whether or not to include demographic questions. This accounted for the elimination of 9,767 respondents. The remaining cases were eliminated because the respondent did not answer the question on race. Overall, a total of 98,911 respondents were considered in this study. Of the total respondents, 3.9% were non-Hispanic black ($n = 4095$), and 90.4% were white ($n = 94{,}816$). Baseline characteristics of decedents by race are noted in Table 1. There were no statistically significant differences with regard to gender distribution by race. A greater percentage of white decedents died of heart disease (11.8% vs. 8.6%, $P \leq 0.001$), whereas a greater percentage of African Americans died of cancers of all types (57.0% vs. 48.9%, $P \leq 0.001$). White decedents were more likely to have completed high school than African American decedents (39.1% vs. 29.8%, $P \leq 0.001$).

Table 1
Baseline Characteristics of African American and White Decedents

Characteristic	Non-Hispanic Black[a] ($n = 4095$) (%)	Non-Hispanic White[a] ($n = 94{,}816$) (%)	*P*-Value
Female	53.5	54.4	0.315
Age 65 years and older	75.9	85.7	<0.001
Leading cause of death			<0.001
Cancer	50.4	44.5	
Heart disease	7.7	10.7	
Dementia	8.2	8.4	
Level of education			<0.001
Eighth grade or less	26.4	13.6	
Some high school	17.8	12.9	
High school graduate	29.8	39.1	
One to three years of college	16.6	17.5	
Four-year college graduate	4.1	8.3	
More than four-year college degree	5.4	8.6	
Relationship of proxy to decedent			<0.001
Spouse	27.8	39.4	
Partner	1.1	1.0	
Child	35.9	39.8	
Parent	8.6	5.4	
Sibling	10.7	4.2	
Other	10.9	7.7	

[a]Data were not available for all decedents.

Additionally, respondents for white decedents were more often spouses (39.4% vs. 27.8%, $P \leq 0.001$).

Patient and Family-Centered Outcomes

Racial differences in family members' perceptions of hospice quality were also measured across the domains previously mentioned. Table 2 describes the results across those domains in terms of percentages and crude ORs. Family members of African American decedents were less likely than those of whites to rate the overall quality of care received while on hospice as "excellent" or "very good" (OR = 0.7, CI = 0.6, 0.8). Of the patient and family-centered domains examined, family members of African American decedents expressed more concerns than those of whites in several areas. Family members of African American decedents were more likely to have one or more concerns with coordination of care (OR = 1.3, CI = 1.2, 1.4) and the amount of emotional support provided to the family (OR = 1.4, CI = 1.3, 1.5). Family members of

Table 2
Patient and Family-Centered Outcomes by Race

Outcome	Non-Hispanic Black ($n=4095$) (%)	Non-Hispanic White ($n=94,816$) (%)	OR (95% CI)
Provide desired physical comfort and emotional support			
Unmet need—pain	8.2	5.6	1.5 (1.3, 1.7)
Unmet need—dyspnea	6.1	4.9	1.3 (1.1, 1.5)
Unmet need—emotional support	14.5	9.0	1.7 (1.5, 2.0)
Attend to the needs of the family			
At least one or more concerns about information regarding the patient's symptoms	16.4	10.6	1.7 (1.5, 1.9)
At least one or more concern(s) about emotional or spiritual support to family	15.3	11.6	1.4 (1.3, 1.5)
At least one or more concern(s) about information to family regarding patient's conditions and what to expect while the patient was dying	22.9	23.0	1.0 (0.9, 1.1)
Coordination of care			
At least one of more concerns(s) about coordination of care	21.7	17.9	1.3 (1.2, 1.4)
Timeliness of referral			
Referred "too early/too late"	10.8	12.6	0.8 (0.8, 0.9)
Satisfaction with services			
Rated as "Excellent/very good"	92.1	94.4	0.7 (0.6, 0.8)
Overall satisfaction ranking (0–50)	47.3	47.3	0.95[a]

[a]*P*-value.

African American decedents were also more likely to have one or more concerns about being informed about the patient's symptoms (OR = 1.7, CI = 1.5, 1.9). There were no racial differences in perceived concerns about being informed about what to expect when the patient died (OR = 1.0, CI = 0.9, 1.1). There were also differences noted in terms of concerns about unmet needs. Family members of African American decedents were more likely to have concerns about unmet needs for their loved ones' pain (OR = 1.5, CI = 1.3, 1.7), dyspnea (OR = 1.3, CI = 1.1, 1.5), and emotional support (OR = 1.7, CI = 1.5, 2.0). There were no statistically significant differences in family members' overall rating of satisfaction on a 0–50 scale by race (African American 47.3, White: 47.3, and $P = 0.96$).

Length of Stay and Timeliness to Referral

Fig. 1 details hospice length of stay by race. The percentages of patients on hospice in terms of length of stay were very similar. The greatest percentages of decedents, both African American and white, were found to have been on hospice for one to three months (27.9% vs. 25.4%). Table 2 also includes analysis of perceived timeliness to hospice referral. Family members of African American decedents were less likely to perceive that their loved one was referred to hospice "too early" or "too late" (10.8% vs. 12.6%). Family members of African American decedents were 0.8 times less likely to believe that their loved one was referred to hospice too late or too early when compared to family members of white decedents (OR = 0.8, 95% CI = 1.1, 1.3).

Discussion

Multiple research studies have reported disparities in the quality of care between African American and Caucasian patients.[7,8,21–23] Welch et al. documented that these disparities extend to the quality of end-of-life care patients received. Using similar measures, we examined whether this disparity persists once African Americans are enrolled in hospice. Our results show lessening disparities, but important opportunities to improve the quality of care for African Americans enrolled in hospice. For instance, family members of African American hospice patients report fewer concerns about the emotional and spiritual support they receive, being informed about what to expect as their loved one nears the end of life, and overall satisfaction. Nevertheless, opportunities to improve the quality of care African American hospice patients receive with regard to provision of physical comfort and emotional support

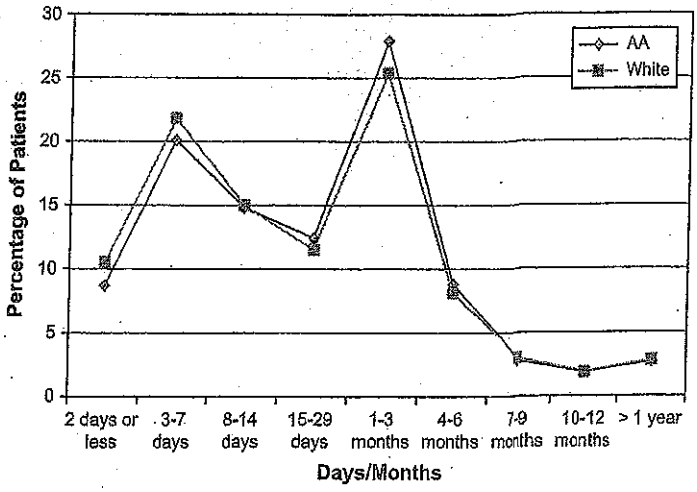

Fig. 1. Hospice length of stay, by race.

exist. Further research is needed to understand these disparities and how hospice can intervene to deliver individualized care that meets the need of the African American community.

In 2004, the NHPCO in collaboration with investigators at Brown University adopted the FEHC survey and created a repository by which hospice programs can submit their data online to receive a report on the quality of care. The goal of that repository is to provide actionable data that allow hospices to provide comprehensive services that meet the expectations and needs of dying persons and those who care for them. Additionally, the goal of the FEHC is to provide researchers and consumers with data that ensure that hospice strives to meet the goals so articulately outlined by Dr. Cicely Saunders: "We have never lost sight of the values that were so important to David: Commitment to openness, openness to challenge, and the absolute priority of patients' own views on what they need."[24]

Increasingly, perceptions of the quality of care by patients and family are an important measure of the quality of care. Although chart audits can determine whether an aspirin is prescribed in a myocardial infarction, only consumers can provide information on key processes (e.g., shared decision making, emotional support, etc.) that are fundamental to the patient-centered approach to medical care. Although multiple studies have documented disparities in the perception of health care quality,[21–23] few studies have documented racial differences in the perceptions of the quality of care patients receive at the end of life. Of note, only the study conducted by Welch et al. reported racial differences in the perceptions of the quality of end-of-life care among a national sample of decedents.[11] This study used similar items as the present study.

Table 3 provides a comparison of the Welch et al. study of all deaths and our study that focused on those persons who died utilizing hospice. Disparities persisted; yet, they diminished once the dying person and the family were provided care by hospice. For example, Welch et al. found among all deaths regardless of the setting of care that African American family members reported a higher rate of concerns with emotional support (OR = 2.6).[11] Using similar items, our study found less of a disparity (OR = 1.4) in the rate of concerns with emotional support to the family. Similarly, there is improvement with regard to being informed about what to expect while the patient was dying (OR = 2.5 vs. OR = 1.0) and overall satisfaction with services (OR = 0.4 vs. OR = 0.7). One should also note that 92.2% of family members of African American decedents and 94.4% of family members of Caucasian decedents rated the care their loved one received as excellent or very good, showing that the quality of hospice care is perceived as being satisfactory by the vast majority of families—African American or Caucasian.

Although there is evidence of lessened disparities, important opportunities remain to

Table 3
Comparison of Perceived Quality along Specific Domains: African American vs. White Respondents

Outcome	2005 FEHC OR (95% CI)	2001 MFBS[11] OR (95% CI)
Provide desired physical comfort and emotional support		
Unmet need—pain	1.5 (1.3, 1.7)	1.3 (0.7, 2.5)
Unmet need—dyspnea	1.3 (1.1, 1.5)	1.0 (0.5, 1.8)
Unmet need—emotional support	1.7 (1.5, 2.0)	1.1 (0.5, 2.4)
Attend to the needs of the family		
At least one or more concern(s) about emotional or spiritual support to family	1.4 (1.3, 1.5)	2.6 (1.6, 4.4)
At least one or more concern(s) about information to family regarding patient's conditions and what to expect while the patient was dying	1.0 (0.9, 1.1)	2.5 (1.5, 4.2)
Satisfaction with services		
"Excellent/very good"	0.7 (0.6, 0.8)	0.4 (0.3, 0.6)

improve the quality of care. An important next step is to better understand the concerns of bereaved family members through in-depth interviews and focus groups with participants of various ethnic backgrounds. Additionally, examining the variation among health care institutions will provide evidence of the opportunity to improve and, potentially, lead to organizational interventions to lessen the disparities. Previous qualitative research suggests a lack of trust in health care providers, and concerns over the lack of diversity may play a role in African Americans' satisfactions with the quality of care.[25–28] Similar to any ethnic group, the most important intervention may be simply asking about those persons' concerns and experiences, and this may be an important first step in understanding how to provide culturally sensitive care.

Certain limitations should be considered when interpreting the results of this study. First, the data repository maintained by the NHPCO is voluntary. When compared to Medicare beneficiaries who died while on hospice in 2000, the repository underrepresents African Americans (Table 4). These findings could be a function of sampling; however, the literature suggests that racial/ethnic minority population participation in health-related research is oftentimes low.[29] Second, the use of bereaved family members reflects their perceptions of the quality of end-of-life care. For some subjective symptoms such as pain, anxiety, and depression, previous research suggests that proxies are inaccurate in their reporting;[30] there is no evidence that the accuracy of proxies varies by the race of the respondent. Finally, the majority of hospices included in the sample were located in the South and the Midwest (66%). Overrepresentation from these areas may have caused the results to be biased. Despite these limitations, this study is one of the few studies to date that examines whether or not racial differences in family members' perceptions of hospice care quality exist.

In conclusion, our findings suggest that a positive change occurs in racial differences in family members' perceptions of care once African Americans enroll in hospice. For family members of African American decedents, concerns about the provision of emotional and spiritual support to the family, being informed about what to expect when the patient died, and overall satisfaction were noted to improve when compared to previously documented findings along those domains. These findings suggest that hospice does improve the quality of care individuals receive at the end of life. However, there are important opportunities to improve quality of hospice care for African Americans. Hospice has been an

Table 4
Comparison of FEHC Sample with Sample from Medicare Claims Files, Age ≥ 65

Characteristic	Medicare Claims Files 2000	FEHC Database 2005
Sample size	386,468	92,862
Women (%)	56.0	55.5
Race/ethnicity (%)		
White	90.4	96.3
Black	6.5	3.7
Cause of death (%)		
Cancer	51.8	44.2
Heart disease	7.1	13.3
Dementia	6.7	10.7

innovative leader in providing high-quality end-of-life care. As the population of our country becomes more diverse, the challenge is to understand and meet the needs of all dying persons.

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Form **1120** — Department of the Treasury, Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2014 or tax year beginning ..... , ending .....

▶ Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2014

A Check if:
1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐

TYPE OR PRINT

Name: P-B HEALTH HOME CARE AGENCY, INC

B Employer identification number: 52-1682544

Number, street, and room or suite no. If a P.O. box, see instructions: 2535 SAINT PAUL STREET

C Date incorporated: 04/24/1989

City or town, state, or province, country and ZIP or foreign postal code: BALTIMORE MD 21218

D Total assets (see instructions): $ 1,813,629

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1a	Gross receipts or sales	1a 6,930,033	
	b	Returns and allowances	1b 1,648,676	
	c	Balance. Subtract line 1b from line 1a		1c 5,281,357
	2	Cost of goods sold (attach Form 1125-A)		2
	3	Gross profit. Subtract line 2 from line 1c		3 5,281,357
	4	Dividends (Schedule C, line 19)		4
	5	Interest		5
	6	Gross rents		6
	7	Gross royalties		7
	8	Capital gain net income (attach Schedule D (Form 1120))		8
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9
	10	Other income (see instructions—attach statement)		10
	11	Total income. Add lines 3 through 10 ▶		11 5,281,357
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ▶		12
	13	Salaries and wages (less employment credits)		13 3,688,283
	14	Repairs and maintenance		14 42,144
	15	Bad debts		15
	16	Rents		16 216,070
	17	Taxes and licenses		17 190,177
	18	Interest		18 51,013
	19	Charitable contributions SEE STMT 1		19 0
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20 4,459
	21	Depletion		21
	22	Advertising		22 30,856
	23	Pension, profit-sharing, etc., plans		23 3,772
	24	Employee benefit programs		24 112,832
	25	Domestic production activities deduction (attach Form 8903)		25
	26	Other deductions (attach statement) SEE STMT 2		26 1,044,913
	27	Total deductions. Add lines 12 through 26 ▶		27 5,384,519
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28 -103,162
	29a	Net operating loss deduction (see instructions)	29a	
	b	Special deductions (Schedule C, line 20)	29b	
	c	Add lines 29a and 29b		29c
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions)		30 -103,162
	31	Total tax (Schedule J, Part I, line 11)		31 0
	32	Total payments and refundable credits (Schedule J, Part II, line 21)		32
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐		33
	34	Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34
	35	Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35
	36	Enter amount from line 35 you want: Credited to 2015 estimated tax ▶ Refunded ▶		36

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Signature of officer MATTHEW BAILEY — Date 9/14/15 — Title CHIEF FIN OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MOSES ALADE	MOSES ALADE	09/10/15		P00215683

Firm's name ▶ MOSES ALADE, CPA — Firm's EIN ▶ 20-0339245

Firm's address ▶ 312 MARSHALL AVE STE 1010, LAUREL, MD 20707 — Phone no. 301-497-9973

For Paperwork Reduction Act Notice, see separate instructions. DAA

Form 1120 (2014)

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Schedule J Tax Computation and Payment (see instructions)

Part I–Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			2	0
3	Alternative minimum tax (attach Form 4626)			3	
4	Add lines 2 and 3			4	0
5a	Foreign tax credit (attach Form 1118)	5a			
b	Credit from Form 8834 (see instructions)	5b			
c	General business credit (attach Form 3800)	5c			
d	Credit for prior year minimum tax (attach Form 8827)	5d			
e	Bond credits from Form 8912	5e			
6	Total credits. Add lines 5a through 5e			6	
7	Subtract line 6 from line 4			7	
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	
9a	Recapture of investment credit (attach Form 4255)	9a			
b	Recapture of low-income housing credit (attach Form 8611)	9b			
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c			
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d			
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e			
f	Other (see instructions—attach statement)	9f			
10	Total. Add lines 9a through 9f			10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31			11	0

Part II–Payments and Refundable Credits

12	2013 overpayment credited to 2014			12	
13	2014 estimated tax payments			13	
14	2014 refund applied for on Form 4466			14	( )
15	Combine lines 12, 13, and 14			15	
16	Tax deposited with Form 7004			16	
17	Withholding (see instructions)			17	
18	Total payments. Add lines 15, 16, and 17			18	
19	Refundable credits from:				
a	Form 2439	19a			
b	Form 4136	19b			
c	Form 8827, line 8c	19c			
d	Other (attach statement—see instructions)	19d			
20	Total credits. Add lines 19a through 19d			20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32			21	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☒ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ 621610		
b	Business activity ▶ HEALTH CARE		
c	Product or service ▶ HOME HEALTH CARE		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		X
	If "Yes," enter name and EIN of the parent corporation ▶		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)	X	

Schedule K Other Information continued (see instructions)

		Yes	No
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ ..... and (ii) Owner's country ▶ ..... (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶		X
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 0		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ $ 195,551		
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than $250,000?		X
	If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶$		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		X
15a	Did the corporation make any payments in 2014 that would require it to file Form(s) 1099?		X
b	If "Yes," did or will the corporation file required Forms 1099?		
16	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		X
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		X

Schedule L Balance Sheets per Books	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
Assets				
1 Cash		211,631		239,383
2a Trade notes and accounts receivable	1,228,669		1,189,903	
b Less allowance for bad debts	16,219	1,212,450	16,257	1,173,646
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (att. stmt.)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach stmt.)				
10a Buildings and other depreciable assets	383,785		383,785	
b Less accumulated depreciation	226,861	156,924	250,494	133,291
11a Depletable assets				
b Less accumulated depletion				
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization				
14 Other assets (attach stmt.) STMT 3		268,039		267,309
15 Total assets		1,849,044		1,813,629
Liabilities and Shareholders' Equity				
16 Accounts payable		22,005		20,781
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (att. stmt.) STMT 4		991,521		1,370,535
19 Loans from shareholders		502,225		502,225
20 Mortgages, notes, bonds payable in 1 year or more		284,441		200,863
21 Other liabilities (attach statement)				
22 Capital stock: a Preferred stock				
b Common stock	100	100	100	100
23 Additional paid-in capital		400,803		400,803
24 Retained earnings—Appropriated (att. stmt.)				
25 Retained earnings—Unappropriated		201,373		-128,254
26 Adjustments to SH equity (att. stmt.) STMT 5		-553,424		-553,424
27 Less cost of treasury stock				
28 Total liabilities and shareholders' equity		1,849,044		1,813,629

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3 (see instructions).

1 Net income (loss) per books	-329,627	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ STMT 8	
2 Federal income tax per books			
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize): STMT 6	38,805	8 Deductions on this return not charged against book income this year (itemize): a Depreciation $ b Charitable contributions $ STMT 9 22,206	22,206
5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation $ 19,175 b Charitable contributions $ 4,403 c Travel and entertainment $ STMT 7 186,288	209,866	9 Add lines 7 and 8	22,206
6 Add lines 1 through 5	-80,956	10 Income (page 1, line 28)—line 6 less line 9	-103,162

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year	201,373	5 Distributions: a Cash	
2 Net income (loss) per books	-329,627	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	
		7 Add lines 5 and 6	
4 Add lines 1, 2, and 3	-128,254	8 Balance at end of year (line 4 less line 7)	-128,254

SCHEDULE G (Form 1120)
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Information on Certain Persons Owning the Corporation's Voting Stock

▶ Attach to Form 1120.
▶ See instructions on page 2.

OMB No. 1545-0123

Name

P-B HEALTH HOME CARE AGENCY, INC

Employer identification number (EIN)

52-1682544

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock
JACKIE BAILEY	587-62-0647	USA	100.000

For Paperwork Reduction Act Notice, see the instructions for Form 1120.

Schedule G (Form 1120) (Rev. 12-2011)

DAA

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.
▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172
2014
Attachment Sequence No. 179

Name(s) shown on return
P-B HEALTH HOME CARE AGENCY, INC

Identifying number
52-1682544

Business or activity to which this form relates
REGULAR DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	4,459
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	4,459
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2014)

DAA

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions):					
43 Amortization of costs that began before your 2014 tax year				43	17,188
44 Total. Add amounts in column (f). See the instructions for where to report				44	17,188

Form **1120** Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2015 or tax year beginning , ending

▶ Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2015

A Check if:
1a Consolidated return (attach Form 851)
b Life/nonlife consolidated return
2 Personal holding co. (attach Sch. PH)
3 Personal service corp. (see instructions)
4 Schedule M-3 attached

TYPE OR PRINT

Name: P-B HEALTH HOME CARE AGENCY,INC

B Employer identification number: 52-1682544

Number, street, and room or suite no. If a P.O. box, see instructions: 2535 SAINT PAUL STREET

C Date incorporated: 04/24/1989

City or town, state, or province, country, and ZIP or foreign postal code: BALTIMORE MD 21218

D Total assets (see instructions): $ 1,777,179

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Income	1a	Gross receipts or sales	1a 8,210,743	
	b	Returns and allowances	1b 1,854,071	
	c	Balance. Subtract line 1b from line 1a		1c 6,356,672
	2	Cost of goods sold (attach Form 1125-A)		2
	3	Gross profit. Subtract line 2 from line 1c		3 6,356,672
	4	Dividends (Schedule C, line 19)		4
	5	Interest		5 55
	6	Gross rents		6
	7	Gross royalties		7
	8	Capital gain net income (attach Schedule D (Form 1120))		8
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9
	10	Other income (see instructions—attach statement) SEE STMT 1		10 1,159
	11	**Total income.** Add lines 3 through 10 ▶		11 6,357,886
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ▶		12 242,430
	13	Salaries and wages (less employment credits)		13 4,020,591
	14	Repairs and maintenance		14 39,894
	15	Bad debts		15
	16	Rents		16 207,723
	17	Taxes and licenses		17 394,174
	18	Interest		18 51,104
	19	Charitable contributions SEE STMT 2		19 0
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20 2,676
	21	Depletion		21
	22	Advertising		22 25,947
	23	Pension, profit-sharing, etc., plans		23
	24	Employee benefit programs		24 115,097
	25	Domestic production activities deduction (attach Form 8903)		25
	26	Other deductions (attach statement) SEE STMT 3		26 1,122,738
	27	**Total deductions.** Add lines 12 through 26 ▶		27 6,222,374
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28 135,512
	29a	Net operating loss deduction (see instructions)	29a 135,512	
	b	Special deductions (Schedule C, line 20)	29b	
	c	Add lines 29a and 29b		29c 135,512
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)		30 0
	31	Total tax (Schedule J, Part I, line 11)		31 0
	32	Total payments and refundable credits (Schedule J, Part II, line 21)		32
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐		33
	34	**Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34
	35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35
	36	Enter amount from line 35 you want: **Credited to 2016 estimated tax** ▶ **Refunded** ▶		36

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [ ] No

Signature of officer MATTHEW BAILEY Date 9-9-16 Title CHIEF FIN OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MOSES ALADE	MOSES ALADE	09/08/16		P00215683

Firm's name ▶ MOSES ALADE, CPA — Firm's EIN ▶ 20-0339245

Firm's address ▶ 312 MARSHALL AVE STE 1010 LAUREL, MD 20707 — Phone no. 301-497-9973

For Paperwork Reduction Act Notice, see separate instructions. DAA

Form 1120 (2016)

Schedule C Dividends and Special Deductions (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	**Total.** Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	**Total dividends.** Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Schedule J Tax Computation and Payment (see instructions)

Part I–Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			2	0
3	Alternative minimum tax (attach Form 4626)			3	
4	Add lines 2 and 3			4	0
5a	Foreign tax credit (attach Form 1116)	5a			
b	Credit from Form 8834 (see instructions)	5b			
c	General business credit (attach Form 3800)	5c			
d	Credit for prior year minimum tax (attach Form 8827)	5d			
e	Bond credits from Form 8912	5e			
6	**Total credits.** Add lines 5a through 5e			6	
7	Subtract line 6 from line 4			7	
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	
9a	Recapture of investment credit (attach Form 4255)	9a			
b	Recapture of low-income housing credit (attach Form 8611)	9b			
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c			
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d			
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e			
f	Other (see instructions—attach statement)	9f			
10	**Total.** Add lines 9a through 9f			10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31			11	0

Part II–Payments and Refundable Credits

12	2014 overpayment credited to 2015			12	
13	2015 estimated tax payments			13	
14	2015 refund applied for on Form 4466			14	( )
15	Combine lines 12, 13, and 14			15	
16	Tax deposited with Form 7004			16	
17	Withholding (see instructions)			17	
18	**Total payments.** Add lines 15, 16, and 17			18	
19	Refundable credits from:				
a	Form 2439	19a			
b	Form 4136	19b			
c	Form 8827, line 8c	19c			
d	Other (attach statement—see instructions)	19d			
20	**Total credits.** Add lines 19a through 19d			20	
21	**Total payments and credits.** Add lines 18 and 20. Enter here and on page 1, line 32			21	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☒ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ 621610		
b	Business activity ▶ HEALTH CARE		
c	Product or service ▶ HOME HEALTH CARE		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		X
	If "Yes," enter name and EIN of the parent corporation ▶		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

Schedule K Other Information continued (see instructions)

		Yes	No
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851,** Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: **(i)** Percentage owned ▶ ..... and **(ii)** Owner's country ▶ ..... **(c)** The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶		X
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 0		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ $ 298,713		
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $		X
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		X
15a	Did the corporation make any payments in 2015 that would require it to file Form(s) 1099?	X	
b	If "Yes," did or will the corporation file required Forms 1099?	X	
16	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		X
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		X

Schedule L Balance Sheets per Books	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
Assets				
1 Cash		239,383		291,965
2a Trade notes and accounts receivable	1,189,903		1,122,827	
b Less allowance for bad debts	16,257	1,173,646	16,219	1,106,608
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (att. stmt.)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach stmt.)				
10a Buildings and other depreciable assets	383,785		383,785	
b Less accumulated depreciation	250,494	133,291	273,884	109,901
11a Depletable assets				
b Less accumulated depletion				
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization				
14 Other assets (attach stmt.) STMT 4		267,309		268,705
15 Total assets		1,813,629		1,777,179
Liabilities and Shareholders' Equity				
16 Accounts payable		20,781		38,725
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (att. stmt.) STMT 5		1,370,535		1,371,661
19 Loans from shareholders		502,225		502,225
20 Mortgages, notes, bonds payable in 1 year or more		200,863		158,908
21 Other liabilities (attach statement)				
22 Capital stock: a Preferred stock				
b Common stock	100	100	100	100
23 Additional paid-in capital		400,803		400,803
24 Retained earnings—Appropriated (att. stmt.)				
25 Retained earnings—Unappropriated		-128,254		-141,819
26 Adjustments to SH equity (att. stmt.) STMT 6		-553,424		-553,424
27 Less cost of treasury stock				
28 Total liabilities and shareholders' equity		1,813,629		1,777,179

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3 (see instructions).

1 Net income (loss) per books	-13,565	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest $	
2 Federal income tax per books			
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize): STMT 7	67,075	8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation $ 20,714		a Depreciation $	
b Charitable contributions $		b Charitable contributions $ STMT 9 16,209	16,209
c Travel and entertainment $ STMT 8 77,497	98,211	9 Add lines 7 and 8	16,209
6 Add lines 1 through 5	151,721	10 Income (page 1, line 28)—line 6 less line 9	135,512

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year	-128,254	5 Distributions: a Cash	
2 Net income (loss) per books	-13,565	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	
		7 Add lines 5 and 6	
4 Add lines 1, 2, and 3	-141,819	8 Balance at end of year (line 4 less line 7)	-141,819

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52-1682544

MD Asset Report

FYE: 12/31/2015

Form 1120, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	MD Prior	MD Current	Federal Current	Difference Fed - MD
Prior MACRS:								
1	Computers	4/11/95	7,465	7,465	7,465	0	0	0
2	Computers	7/01/00	748	748	748	0	0	0
3	Computers	7/10/00	682	682	682	0	0	0
4	Computers	7/10/00	682	682	682	0	0	0
5	Computers	7/10/00	682	682	682	0	0	0
6	Computers	7/10/00	682	682	682	0	0	0
7	Computers	7/10/00	682	682	682	0	0	0
8	Hand Held Computer	7/31/04	608	608	608	0	0	0
9	Hand Held Computer	7/31/04	608	608	608	0	0	0
10	Hand Held Computer	7/31/04	608	608	608	0	0	0
11	Hand Held Computer	7/31/04	608	608	608	0	0	0
12	Hand Held Computer	7/31/04	608	608	608	0	0	0
13	Hand Held Computer	7/31/04	608	608	608	0	0	0
14	Hand Held Computer	7/31/04	608	608	608	0	0	0
15	Hand Held Computer	7/31/04	608	608	608	0	0	0
16	Hand Held Computer	7/31/04	608	608	608	0	0	0
17	Hand Held Computer	7/31/04	608	608	608	0	0	0
18	Hand Held Computer	7/31/04	608	608	608	0	0	0
19	Hand Held Computer	7/31/04	608	608	608	0	0	0
20	Security Camera	10/11/07	831	831	831	0	0	0
21	Monitor	10/16/07	577	577	577	0	0	0
22	Computer	10/16/07	756	756	756	0	0	0
23	Computer	1/10/08	2,285	2,285	2,285	0	0	0
24	Computer	3/14/08	845	845	845	0	0	0
25	Computer	3/17/08	1,690	1,690	1,690	0	0	0
26	Computer	3/31/08	1,568	1,568	1,568	0	0	0
27	Computer	4/03/08	1,086	1,086	1,086	0	0	0
28	Telephone System	8/14/00	12,332	12,332	12,332	0	0	0
29	Telephone System	8/15/00	14,303	14,303	14,303	0	0	0
30	Furniture	8/15/00	27,804	27,804	27,804	0	0	0
61	Computer	1/11/13	1,798	1,798	1,097	281	140	-141
62	Monitor	4/10/13	1,278	1,278	703	230	115	-115
63	Laptop	5/10/13	1,043	1,043	574	187	94	-93
64	Server	9/10/13	3,716	3,716	1,821	758	379	-379
65	Outlet	9/10/13	1,033	1,033	506	211	106	-105
66	Server	10/11/13	13,182	13,182	5,668	3,006	1,503	-1,503
67	Printer	10/11/13	1,842	1,842	792	420	210	-210
68	Server	11/10/13	1,138	1,138	489	260	129	-131
			108,026	108,026	94,646	5,353	2,676	-2,677
Amortization:								
31	Leasehold Improvement	12/19/00	10,545	10,545	10,545	0	0	0
32	Leasehold Improvement	3/06/01	10,675	10,675	10,570	105	105	0
33	Leasehold Improvement	6/22/01	7,815	7,815	7,815	0	0	0
34	Leasehold Improvement	6/25/01	5,200	5,200	5,200	0	0	0
35	Leasehold Improvement	6/14/02	9,638	9,638	8,995	643	643	0
36	Leasehold Improvement	10/18/02	88,301	88,301	52,169	5,887	5,887	0
37	Leasehold Improvement	1/25/08	5,526	5,526	2,210	369	369	0
38	Leasehold Improvement	2/15/08	4,333	4,333	1,733	289	289	0
40	Leasehold Improvement	2/22/08	5,526	5,526	2,210	369	369	0
41	Leasehold Improvement	3/14/08	5,526	5,526	2,210	369	369	0
42	Leasehold Improvement	3/18/08	2,000	2,000	800	133	133	0
43	Leasehold Improvement	4/11/08	2,333	2,333	933	156	156	0
44	Leasehold Improvement	4/11/08	5,526	5,526	2,210	369	369	0
45	Leasehold Improvement	5/06/08	1,404	1,404	562	93	93	0
46	Leasehold Improvement	6/05/08	2,500	2,500	1,000	167	167	0
47	Leasehold Improvement	2/15/08	4,333	4,333	1,733	289	289	0
48	Leasehold Improvement	1/13/11	8,316	8,316	2,218	554	554	0
49	Leasehold Improvement	3/17/11	1,517	1,517	388	101	101	0
50	Leasehold Improvement	4/11/11	1,517	1,517	379	101	101	0
51	Leasehold Improvement	4/11/11	1,517	1,517	379	101	101	0
52	Leasehold Improvement	5/27/11	3,000	3,000	733	200	200	0
53	Leasehold Improvement	3/14/11	1,875	1,875	479	125	125	0
54	Leasehold Improvement	4/07/11	1,200	1,200	300	80	80	0
55	Leasehold Improvement	9/23/11	2,880	2,880	640	192	192	0
56	Leasehold Improvement	9/23/11	2,723	2,723	605	182	182	0
57	Leasehold Improvement	12/20/11	3,177	3,177	653	212	212	0

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52-1682544 **MD Future Depreciation Report FYE: 12/31/16**

FYE: 12/31/2015 **Form 1120, Page 1**

Asset	Description	Date In Service	Cost	MD
Prior MACRS:				
1	Computers	4/11/95	7,465	0
2	Computers	7/01/00	748	0
3	Computers	7/10/00	682	0
4	Computers	7/10/00	682	0
5	Computers	7/10/00	682	0
6	Computers	7/10/00	682	0
7	Computers	7/10/00	682	0
8	Hand Held Computer	7/31/04	608	0
9	Hand Held Computer	7/31/04	608	0
10	Hand Held Computer	7/31/04	608	0
11	Hand Held Computer	7/31/04	608	0
12	Hand Held Computer	7/31/04	608	0
13	Hand Held Computer	7/31/04	608	0
14	Hand Held Computer	7/31/04	608	0
15	Hand Held Computer	7/31/04	608	0
16	Hand Held Computer	7/31/04	608	0
17	Hand Held Computer	7/31/04	608	0
18	Hand Held Computer	7/31/04	608	0
19	Hand Held Computer	7/31/04	608	0
20	Security Camera	10/11/07	831	0
21	Monitor	10/16/07	577	0
22	Computer	10/16/07	756	0
23	Computer	1/10/08	2,285	0
24	Computer	3/14/08	845	0
25	Computer	3/17/08	1,690	0
26	Computer	3/31/08	1,568	0
27	Computer	4/03/08	1,086	0
28	Telephone System	8/14/00	12,332	0
29	Telephone System	8/15/00	14,303	0
30	Furniture	8/15/00	27,804	0
61	Computer	1/11/13	1,798	198
62	Monitor	4/10/13	1,278	145
63	Laptop	5/10/13	1,043	119
64	Server	9/10/13	3,716	455
65	Outlet	9/10/13	1,033	126
66	Server	10/11/13	13,182	1,803
67	Printer	10/11/13	1,842	252
68	Server	11/10/13	1,138	155
			108,026	3,253
Amortization:				
31	Leasehold Improvement	12/19/00	10,545	0
32	Leasehold Improvement	3/06/01	10,675	0
33	Leasehold Improvement	6/22/01	7,815	0
34	Leasehold Improvement	6/25/01	5,200	0
35	Leasehold Improvement	6/14/02	9,638	0
36	Leasehold Improvement	10/18/02	88,301	5,887
37	Leasehold Improvement	1/25/08	5,526	368
38	Leasehold Improvement	2/15/08	4,333	289
40	Leasehold Improvement	2/22/08	5,526	368
41	Leasehold Improvement	3/14/08	5,526	368
42	Leasehold Improvement	3/18/08	2,000	134
43	Leasehold Improvement	4/11/08	2,333	155
44	Leasehold Improvement	4/11/08	5,526	368
45	Leasehold Improvement	5/06/08	1,404	94
46	Leasehold Improvement	6/05/08	2,500	166
47	Leasehold Improvement	2/15/08	4,333	289
48	Leasehold Improvement	1/13/11	8,316	555
49	Leasehold Improvement	3/17/11	1,517	101
50	Leasehold Improvement	4/11/11	1,517	101
51	Leasehold Improvement	4/11/11	1,517	101
52	Leasehold Improvement	5/27/11	3,000	200
53	Leasehold Improvement	3/14/11	1,875	125
54	Leasehold Improvement	4/07/11	1,200	80

Appendix A

How Does Hospice Use Vary by Race?

Jurisdiction	Proportion of Hospice Patients Who are African American, 2014	Proportion of Total 65+ Population that is African American	Total 65+ pop*	2014 Jurisdictional Use Rate
Allegany	3%	6%	42,059	22%
Anne Arundel	15%	15%	300,930	49%
Baltimore City	57%	65%	307,632	25%
Baltimore Co.	22%	24%	452,816	56%
Calvert	11%	14%	50,533	37%
Caroline	6%*	14%	18,175	27%
Carroll	3%	3%	97,126	50%
Cecil	5%	6%	56,871	46%
Charles	28%	41%	81,219	29%
Dorchester	14%	25%	19,507	20%
Frederick	5%	8%	132,425	46%
Garrett	0%*	1%	18,182	23%
Harford	7%	11%	139,631	51%
Howard	12%	17%	166,017	49%
Kent	12%	15%	12,122	46%
Montgomery	14%	17%	559,018	47%
Prince George's	60%	69%	455,805	28%
Queen Anne's	7%	7%	29,804	49%
Somerset	26%	32%	13,490	25%
St. Mary's	13%	14%	56,402	47%
Talbot	7%	12%	24,666	37%
Washington	3%	8%	84,168	57%
Wicomico	14%	23%	50,915	46%
Worcester	11%	12%	33,649	40%
MARYLAND	21%	29%	3,202,462	43%

* Indicates fewer than 10 African American patients served

Hospice Services by Jurisdiction

Jurisdiction	Number of Hospices Authorized to Serve	Number of Hospices Having Served at least 10 Patients in 2011
Allegany	1	1
Anne Arundel	8	5
Baltimore County	9	8
Baltimore City	8	6
Calvert	1	1
Caroline	1	1
Carroll	4	4
Cecil	3	2
Charles	1	1
Dorchester	1	1
Frederick	3	3
Garrett	1	1
Harford	7	4
Howard	7	4
Kent	1	1
Montgomery	7	6
Prince George's	8	7
Queen Anne's	1	1
Somerset	1	1
St. Mary's	1	1
Talbot	2	1
Washington	2	1
Wicomico	1	1
Worcester	1	1

APPENDIX D

Exhibit 1

P-B Health Hospice Training and Support Guide

Patient Care Volunteers— are required to train in all aspects for Hospice Volunteer Training as well as completing basic requirements and orientation. Volunteer trainings will be offered in different formats and locations within the P-B Health Hospice service areas. Specific skill sets may require additional interview, selection and program training. Trainings pertaining to Patient Care Volunteers Skill Sets include the following:

Adult Patient Care:

- Completion of all basic volunteer requirements and orientation
- 16-20 Hour Initial Full Volunteer Training, including competencies
- Post Interview following training, prior to first patient assignment

Bereavement Visits Volunteer:

- Completion of all basic volunteer requirements and orientation
- 16-20 Hour Initial Full Volunteer Training, including competencies
- Orientation to Bereavement Department

Night watcher Visit Volunteer:

- Completion of all basic volunteer requirements and orientation
- 16-20 Hour Initial Full Volunteer Training, including competencies
- Completion of approximately 6 months of active Adult Patient Care service
- Orientation to Night watcher Visit Volunteer protocols and procedures
- Additional self-study module and Night watcher Visit Volunteer Competency Test

- **Indirect Care Volunteers**—are required to complete the basic requirements and orientation, training specific to task undertaking, and are encouraged to attend full hospice volunteer training. Training specific to Indirect Care Skills includes the following:

Administrative Support Volunteer:

- Completion of all basic volunteer requirements and orientation
- Orientation to specific task and equipment
- Optional: 16-20 Hour Initial Full Volunteer Training
- Includes activities such as administrative documentation, data entry,

general office duties, Bereavement support calls, and program liaison support

Special Projects Volunteer:

- Completion of all basic volunteer requirements and orientation
- Orientation to specific task and equipment
- Optional: 16-20 Hour Initial Full Volunteer Training
- Includes activities such as crafts, event speeches: performances, assistance at expos, fairs and events

Exhibit 2

P-B Health's Hospice Volunteer Policy and Procedures

Volunteers will be sufficiently trained to meet the needs of patients and families in the hospice program through P-B Health Hospice Clinical staff. The volunteers will be used to promote the availability of care, meet the broadest range of patient and family needs and affect the financial economy in the operation of the hospice. P-B Health Hospice will use volunteers that must comply with our personnel policy and procedures for hiring practices, in specific defined roles, under the supervision of a designated hospice employee. Volunteers will be qualified to participate at 18 years of age in the hospice program after a completion of a criminal background check and the 16 hour orientation/training.

Patient care volunteers will:

1. Be interviewed to determine placement, purpose, and suitability as a hospice volunteer.

2. Exhibit a caring and compassionate manner

3. Be qualified and skilled to provide the approved prescribed services; Volunteers functioning in a professional capacity shall meet the standards in accordance to his or her profession.

4. Give services in agreement with the written plan of care which may include but is not limited to, providing support and companionship to the patient and family. Supporting in caregiver relief, light chores, visiting and bereavement services, and running errands and

5. Be educated on the patient's condition and treatment as indicated on the plan of care documentation.

6. Document their care on the appropriate form.

P-B Health Hospice shall:

1. Provide appropriate orientation, criminal background check and on-going training that is consistent with acceptable standards of hospice practice; all successful completion of these procedures will be documented. The training will consist of the following:

    a. Hospice History
    b. Confidentiality
    c. Communication & Listening
    d. Personal Death Awareness
    e. Role of the Interdisciplinary Team
    f. Role of the Volunteer within the Interdisciplinary Team
    g. Disease Processes

h. Pain Management
i. Signs and Symptoms of Death
j. Spiritual & Cultural Diversity
k. Grief and Bereavement
l. Taking care of Self
m. Infection Control, HIPPA, Safety
n. Setting Boundaries
o. Resources

2. Documentation on file includes but is not limited to the following:

   a. Volunteer Demographics including legal name, address, phone number, social security number, education and employment background relating to the volunteer position.
   b. Permission to perform Criminal Background Check
   c. Interview documentation
   d. Current copies of valid driver license and auto insurance that meets the state minimum.
   e. Clear annual Motor Vehicle Report (MVR)
   f. Two personal References
   g. Negative 2 step TB skin test or chest x-ray excluding TB disease within the last 6 months Exposure, history of positive TB Test, latent TB infection or TB disease may result in additional screening procedures.
   h. Signed copy Volunteer Confidentiality Agreement
   i. Signed copy of Standards of Conduct Agreement
   j. Signed copy HIPPA &Security Training Volunteer Certification Statement
   k. Acceptance or Waiver of Hepatitis B Vaccine
   l. Signed copy of Volunteer Policy Agreement
   m. Signed copy of Anti-Harassment/Anti-Discrimination Policy & Sexual Abuse Policy
   n. Certificate or documentation of at least sixteen hours of Volunteer Training by an approved agency.
   o. Documentation of annual competencies and/or certificate of participation in additional educational programs provided by P-B Health Hospice
   p. Annual Evaluation of Volunteers

3. Use our volunteer staff also in roles such as direct patient care volunteers or administrative volunteers.

4. Communicate with the volunteer of the patient's condition and treatment only to the extent necessary to carry out his/her function.

***Additional and continuous In-services and Trainings shall continue as P-B Health Hospice monitors and receives feedback from patients/caregivers/family members and the community

Exhibit 3

Hospice Charity Care and Sliding Fee Scale

Purpose: P-B Health Home Care/ Hospice are committed to continuous quality health care while servicing a multicultural community living within our service area. Our Charity Care is the following:

Determination of Eligibility for Charity Care:

1. Eligibility – P-B Health Hospice understands financial hardships and each patient will be measured by the family's income compared to the Federal and State Poverty Income Guidelines.

2. Timely Communication – P-B Health Hospice will make every effort within two business days after the patient has requested charity care services and/or an application for medical assistance has been established we will communicate to the patient/caregiver/family member and/ or responsible party verbally and in written form the determination of eligibility.

3. Payment Plans – P-B Health Hospice will provide requirements for time payment plans for individuals who do not meet the criteria for charity care, but are unable to bear the full cost of services.

4. Nondiscrimination- P-B Health Hospice charity will be based only on the merits of need base. We will not take into consideration diagnosis, gender, race, age, sexual orientation, social or immigrant status, or religious association.

Notice of Charity Care Services:

1. P-B Health Hospice shall inform the patient, caregiver/families regarding Charity care financial assistance options when reviewing the liability for payment section of the admissions consent packet that is agreed upon and signed by the patient and or his or her representative.

2. P-B Health Hospice shall inform the community through an annual public notice posted in the classified section of the newspaper in a format that is understandable to the service population, as indicated:

   a. P-B Health Hospice offers affordable amount of care at no charge or at reduced rates to eligible persons presently that do not have insurance, Medicare, or Medical Assistance. Qualifying patients may be able to participate in an extended payment plan without interest. Eligibility for free care, reduced rates, and extended payment plans will be determined on a case by case basis for those who cannot afford to pay for treatment. If you feel you may be eligible for

uncompensated care, please contact our administrative office at the following number 410-235-1060 for further information.

3. The hospice will also maintain a copy of this policy displayed in the business office.

Sliding Scale and Time-Payment Plan:

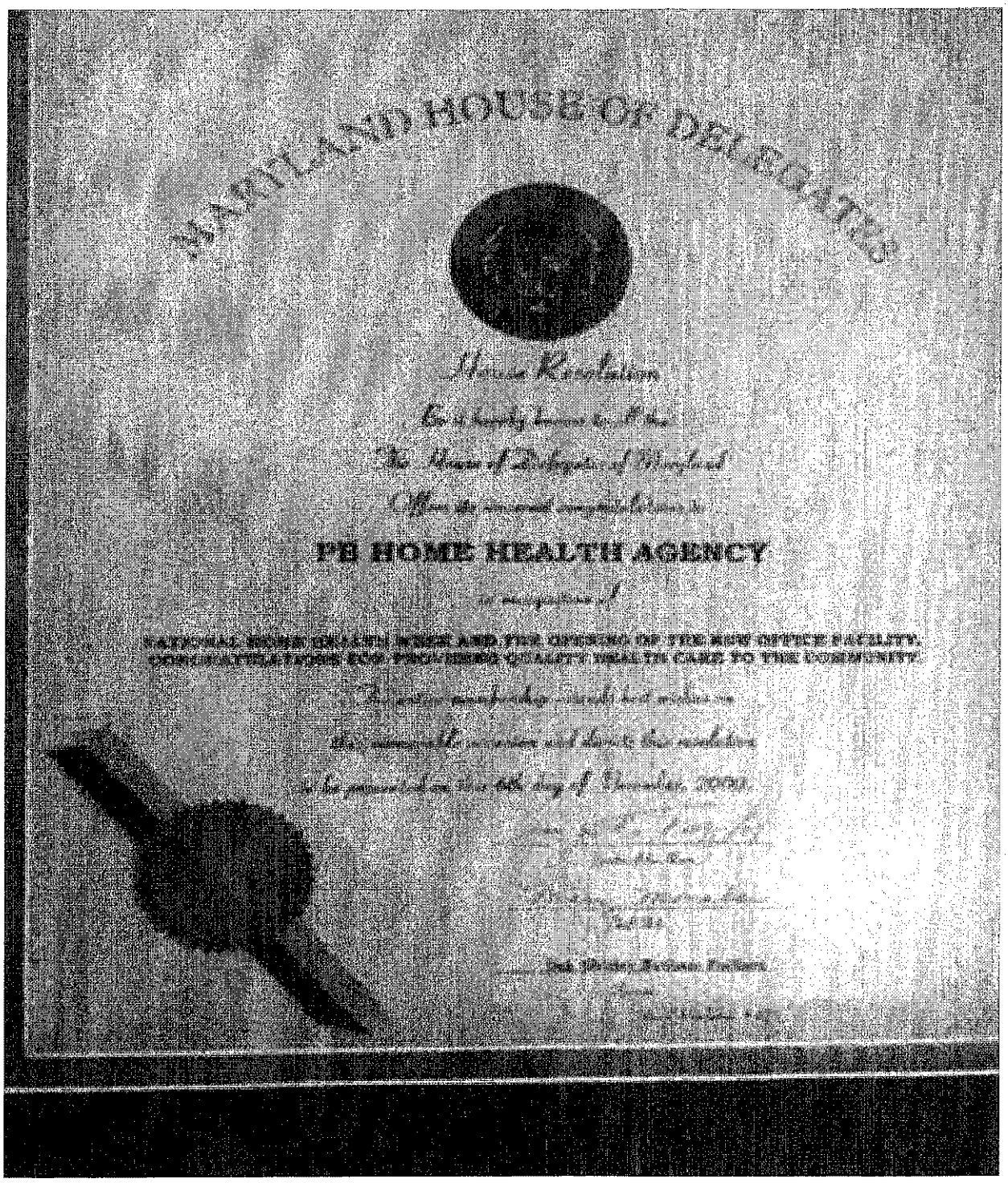
a.) Patients with low income who may not qualify for full charity care but are still unable to bear the full cost of services can be offered a sliding scale fee or time-payment plan option.
b.) Patients with income between 200-400% of the Federal Poverty Guidelines as established by the Department of Health and Human Services may apply for partial financial assistance.
c.) P-B Health shall provide current sliding scale rates through our financial department.

Commitments to Charity Care and Payment Options:

1. P-B Health shall continue to explore and maintain relationships with community health partners to collaborate and identify patients and populations with impending and underserved care needs.

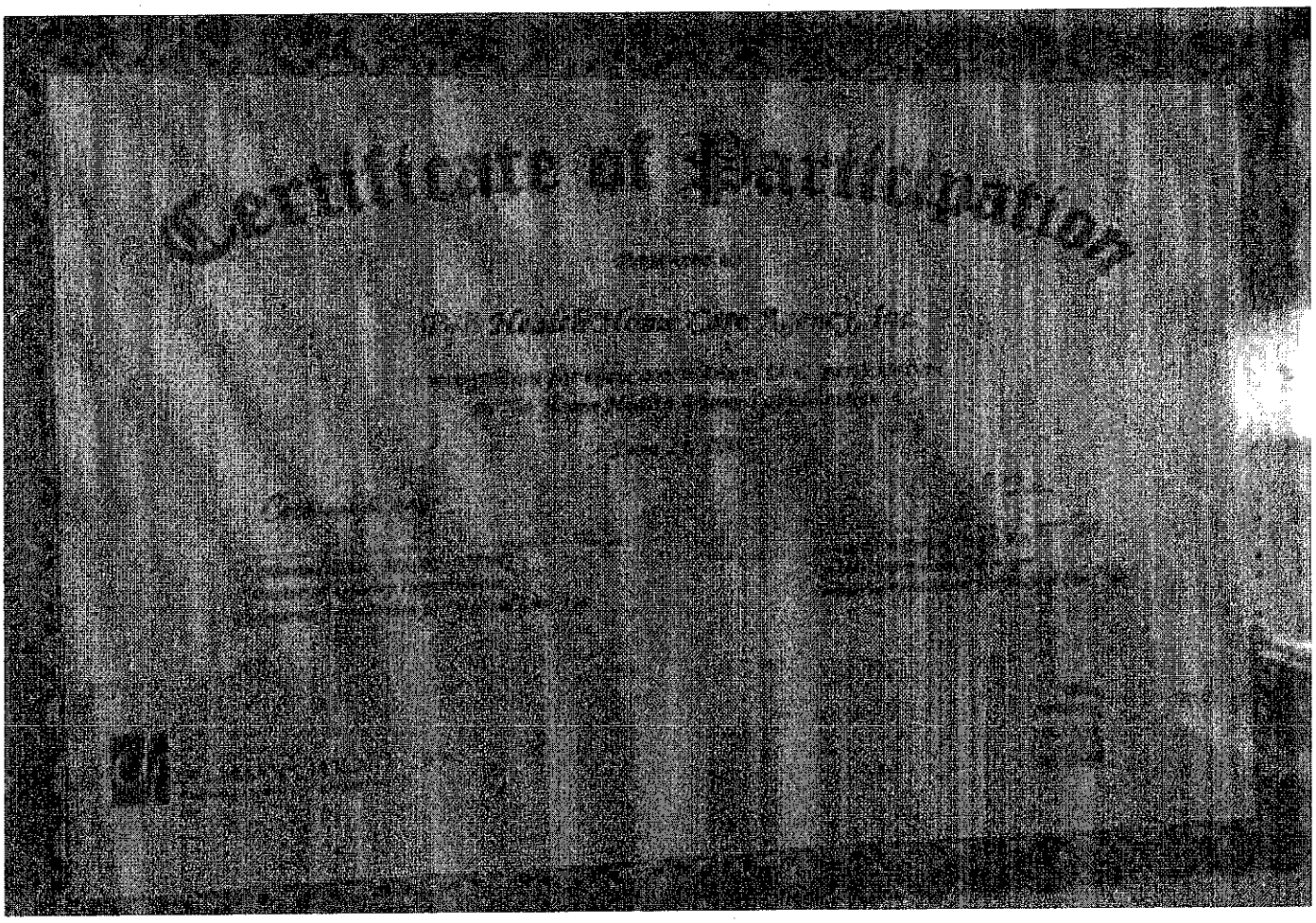
2. P-B Health shall continue to take into consideration the needs of low income families as we do the following: a) add to our Outreach team staff to broaden the communities awareness of hospice programs and the needs of the community; b) add a general hospice program in Prince George's County, Maryland were an unmet need has been established.

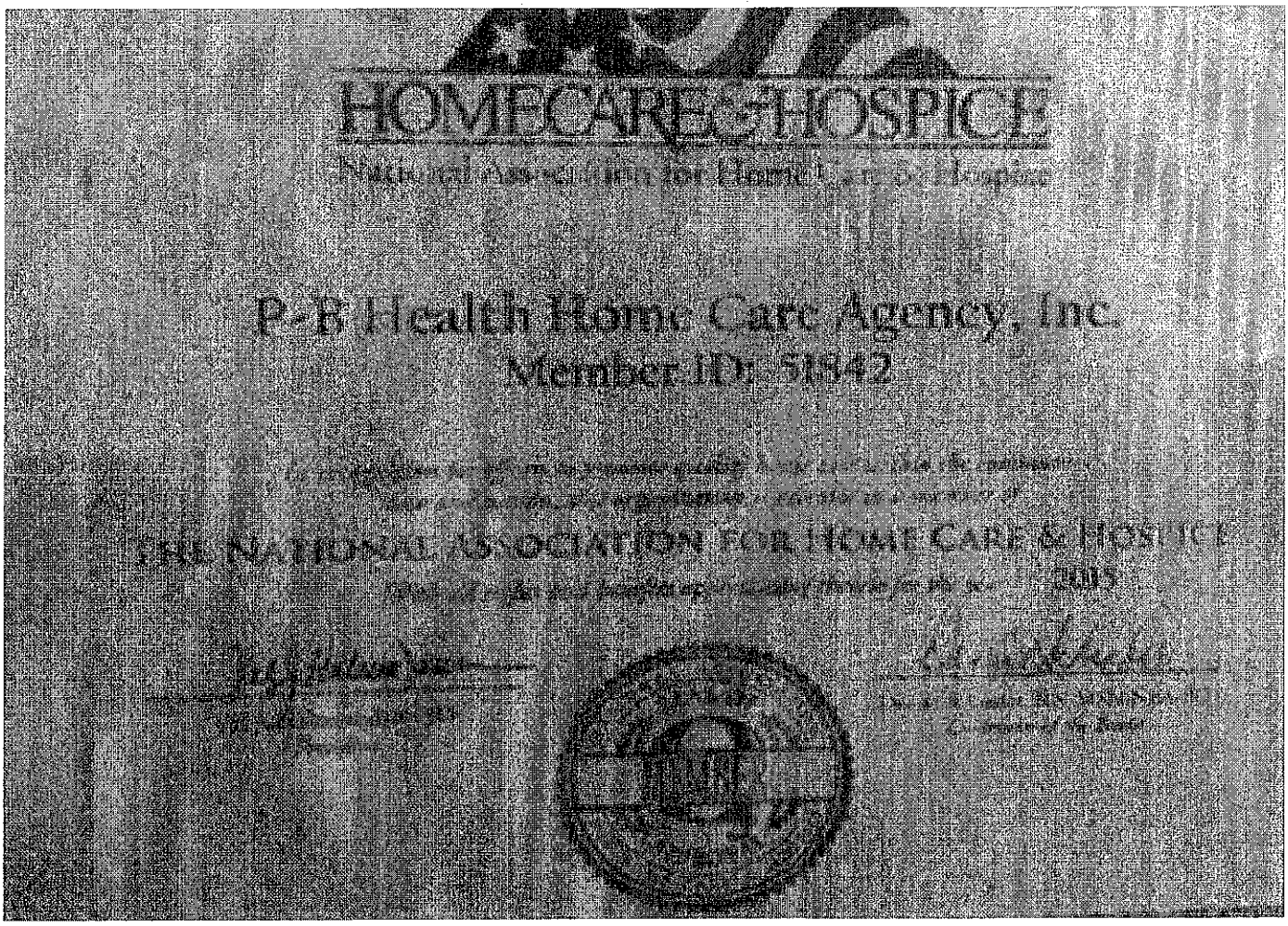
Exhibit 4

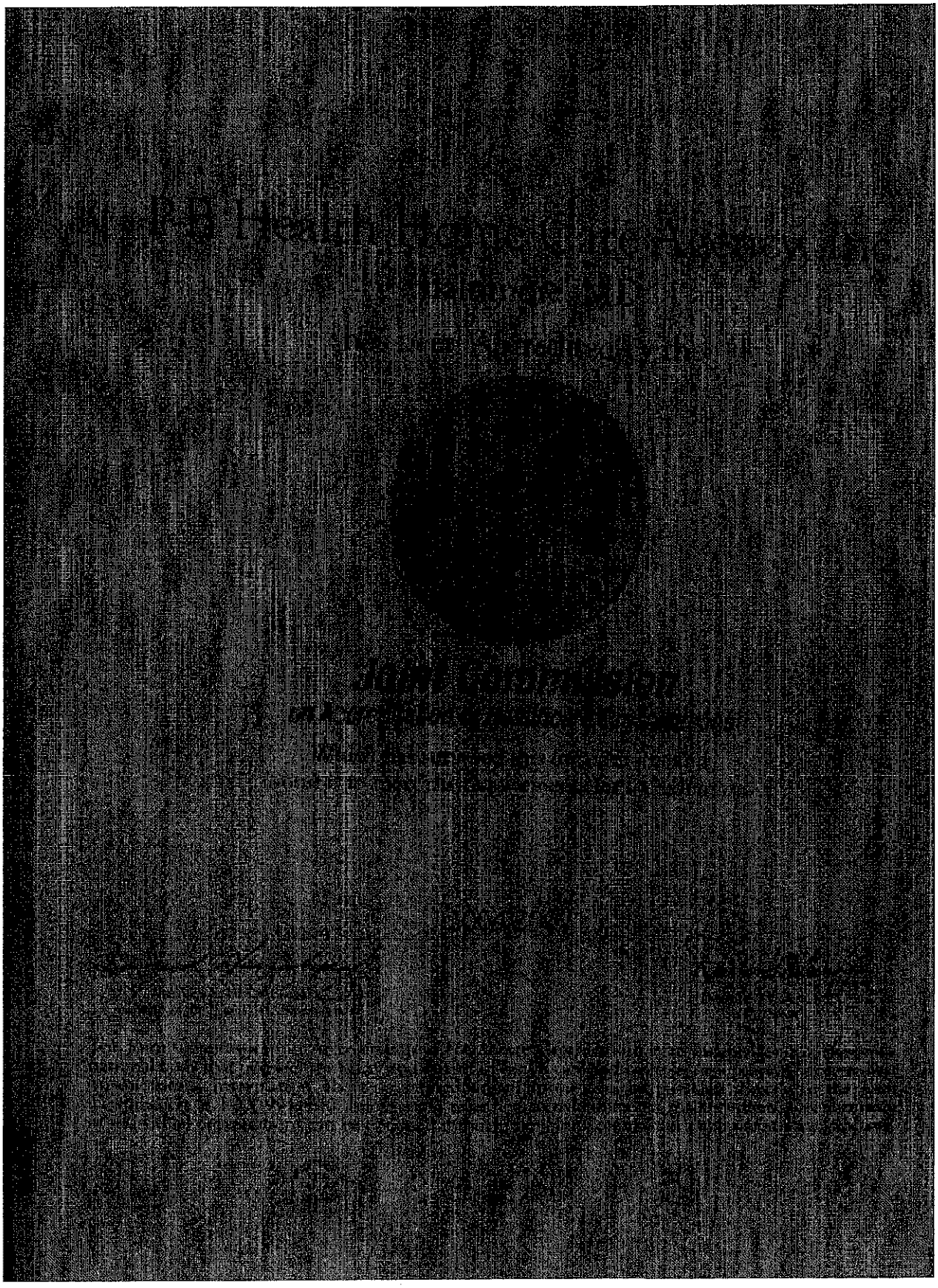


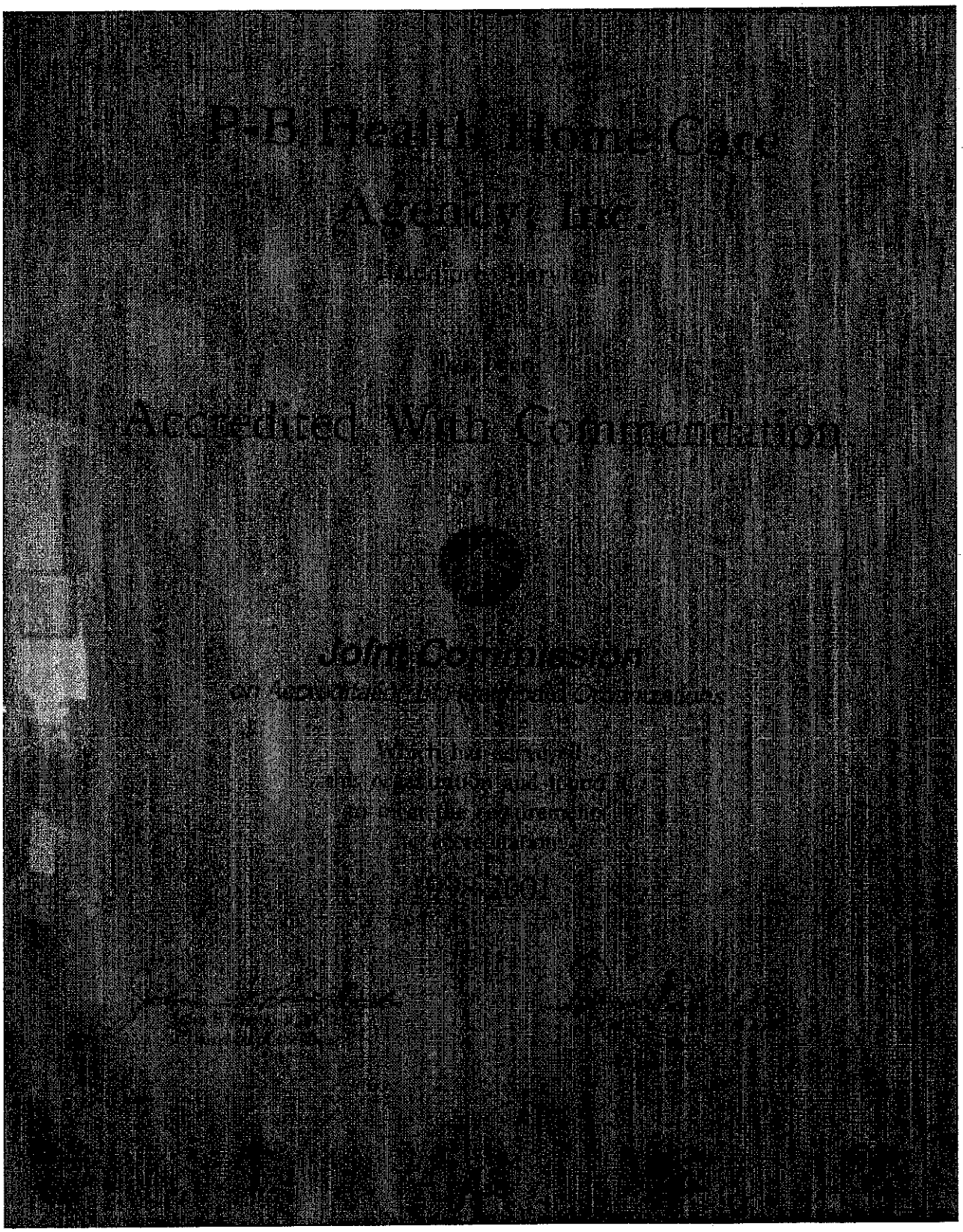
TB HOME HEALTH AGENCY

39


Certificate of Participation


HOMECARE+HOSPICE
P-R Health Home Care Agency, Inc.
Member ID: 5942




P-B Health Home Care
Agency, Inc.
Accredited With Commendation
The Joint Commission

Comptroller's Office

Greetings:

Be it known that this citation is awarded to:

P-B Health Home Care Agency, Inc.

in recognition of

your Celebration of Ten Years of Community Service.

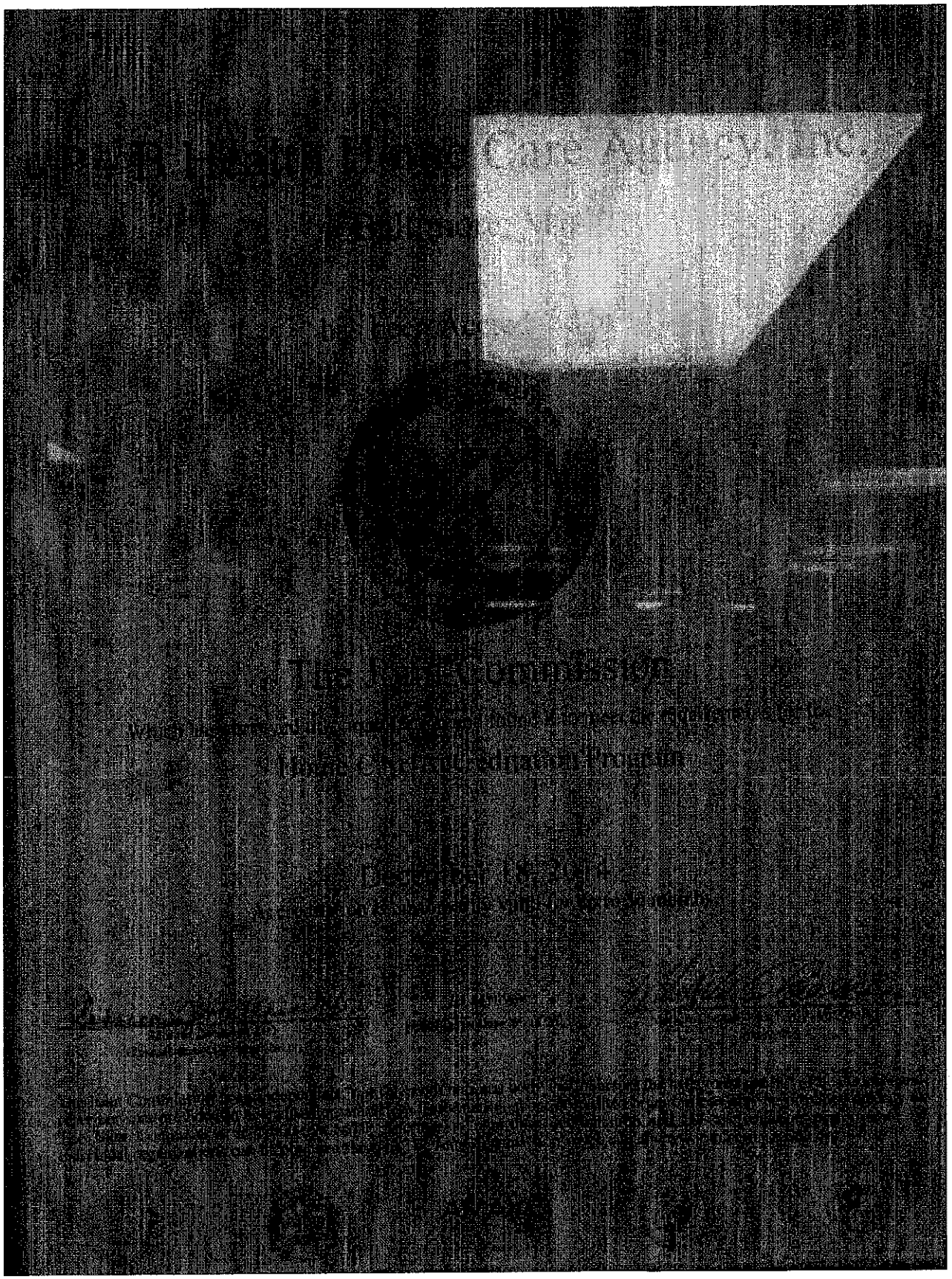
You are commended for your efforts to increase awareness of home health and private duty care. We applaud your tenacity and strength of courage as business professionals. You are a fine example of what can be achieved through hard work and determination. Best Wishes are extended to you in your future endeavors.

All citizens are invited to join us in this special recognition.

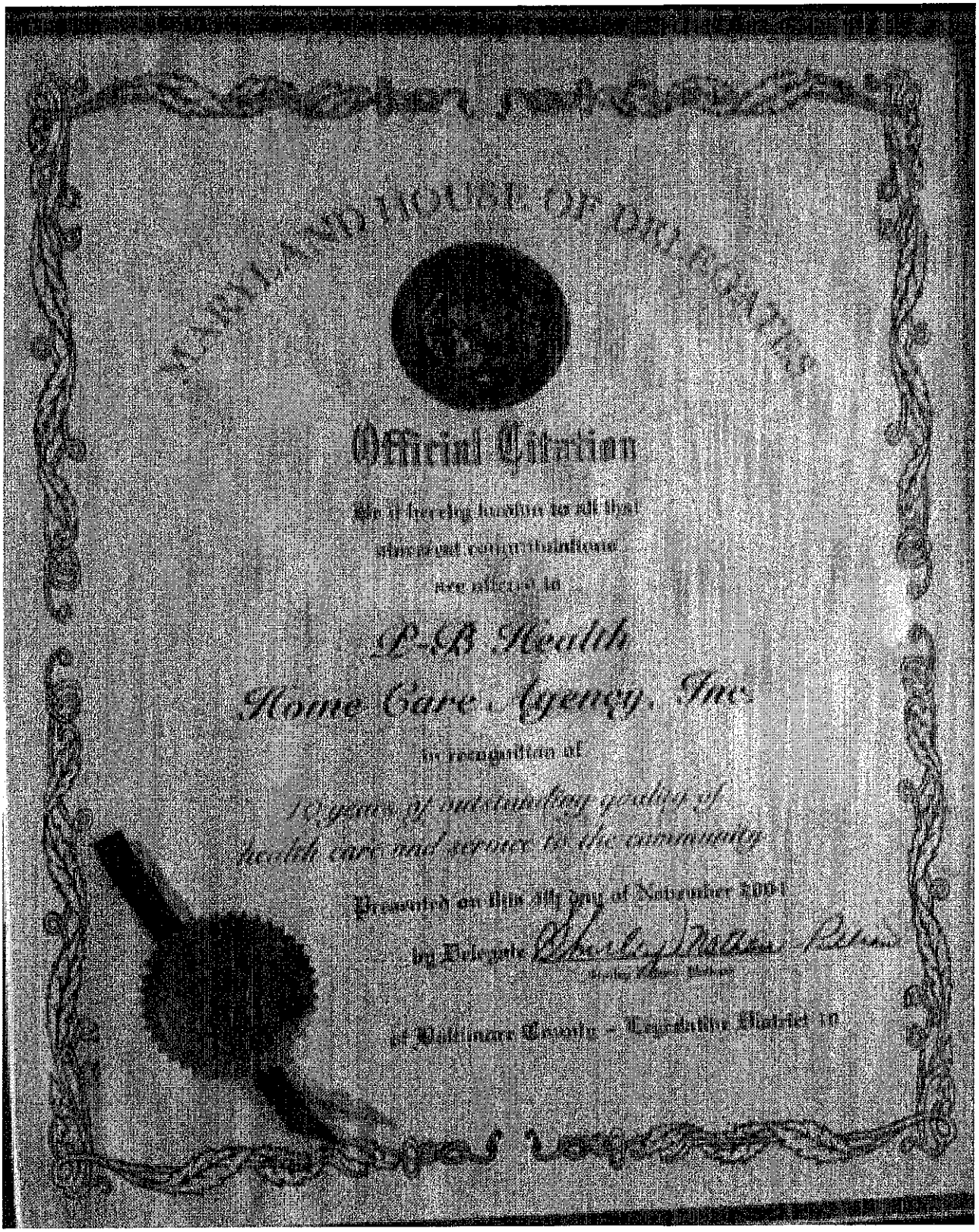
Given Under My Hand and the Great Seal of the City of Baltimore this [illegible] day of November in the Year of Our Lord Two Thousand Four.

Comptroller, City of Baltimore


Certificate of Membership
A & A HEALTH HOME CARE AGENCY, INC.



FIS HOME HEALTH AGENCY


Official Citation
P-CA Health
Home Care Agency, Inc.

To: P-B Health Home Care/Hospice
2535 St. Paul Street
Baltimore, Maryland 21218

From: Mr. Dean Forman
Seasons Hospice & Palliative Care
6934 Aviation Blvd, Suite N
Glen Burnie, MD 21061

Subject: Letter of Support for Licensing P-B Health as a hospice provider

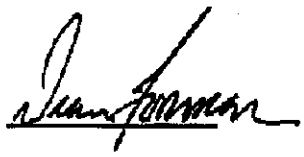
Date: December 6, 2016

We support P-B Health in its efforts to get licensure as a general hospice provider in Baltimore City and Prince Georges County. We support them as an established Home Health Agency that would provide much needed hospice care services to many of the Baltimore City's terminally ill population that might not otherwise elect to access the Hospice Benefit. We support a quality care business organization in which the costs are contained and providing more options available to the patient and care provider. We support a community organization whose goals are:

1. Providing the highest quality of health care.
2. Training and providing community employment, and
3. Creating more family unity with an inter-family support system for their loved ones.

P-B Health Home Care is seeking a license as a Hospice in Prince Georges County and Baltimore City, Maryland. We support those efforts.

Sincerely Yours,



MHCC MARYLAND HEALTH CARE COMMISSION

2012 Home Health Survey

P-B Health Home Care Agency, Inc.

Agency Contact Info

1. Dates of Operation (1-2)

2. Ownership (3-6)

3. License and Organization (7-9)

4. Certification and Accreditation (10-11)

5. Services Provided (12-16)

6. Staffing (17)

7. Financial Information (18-21)

8. Agency Utilization (22-29)

9. Client Utilization (30-32)

10. Client Distribution (33-34)

Survey Summary

Logout

SURVEY NOTICES PRINT SURVEY HELP

Section 7 - Financial Information

The information in this section is for your agency 2012 Fiscal Year reported in question 2. Information in this section should be consistent with your agency's 2012 Medicare Cost Report. For non-Medicare gross and net revenues, use your agency's audited financial reports. Refer to the help screen prior to answering this question.
Information reported in this section is for the entire agency including all branches that are operated in Maryland by your agency.

18. Please report gross and net revenues received for services, as well as number of clients (unduplicated count of clients) and visits, by payer type during your 2012 Fiscal Year.
Charity Care is not a payer type and is not a valid response to question 18.

Payer Type	a. Gross Revenue	b. Net Revenue	a1. No. of Clients (unduplicated count))	b1. No. of Visits
1. Medicare (Traditional)	4980140	37350105	988	22637
2. Medicare Advantage	2412520	1535240	675	10966
3. Medicaid (Traditional)	180840	94530	37	822
4. Medicaid Health Choice	0	0	0	0
5. Other Government	0	0	0	0
6. Private Insurers	0	0	0	0
7. HMO	0	0	0	0
8. Self Pay	0	0	0	0
9. Other	0	0	0	0
10. Total	0	0	0	0

18c. If a Payer Type was reported as "Other" in question 18_9a, please specify the payertype(s):
Charity Care is not a payer type and is not a valid response to question 18.

Payer Type Other Breakdown	Gross Revenue	Net Revenue
	0	0
	0	0
	0	0
Total	0	0

19. Please report the total amount expensed as Charity Care by your agency, including branches, during your 2012 Fiscal Year.
Note: Charity Care dollar value should only apply to clients and visits for which payment was deemed free at time of service, based on agency's policy. DO NOT include Bad Debts or volunteer professional services. Please refer to the Help screen prior to answering this question.

a. Total Number of Charity Clients 11
b. Total Number of Charity Visits 74
c. Total Dollar Value of Charity Provided 16280

20. This question refers to the total number of visits administered by your agency including your agency branches during Fiscal Year 2012 . Visits may be provided by your agency staff or by outside contractors under agreement with your agency.

Please report the total number of visits, the number of billable visits, and the number of non-billable visits administered by your agency during your 2012 Fiscal Year.

a. Number of Billable Visits (includes: skilled nursing care, physical therapy/speech/language therapy, occupational therapy, medical social worker, or home health aide services) 34374

b. Number of Non-Billable Visits (include those visits made for the purpose of evaluation prior to accepting the patient care and/or those made to supervise caretaker staff. This category should also include visits where a patient was not at home and other visits not chargeable, such as charity care) 125

c. Total number of Visits (Billable plus Non-Billable) (we calculate)

21. Please report the total number of visits (billable and non-billable) and total associated direct cost for all visits by discipline provided during your 2012 Fiscal Year.
Note: For the purpose of the home health agency survey, total cost/average cost by discipline should be based on direct costs which include all expenses made by the agency that are directly related to providing the service/visit such as salaries and benefits. **Refer to Survey Definitions under HELP for clarification of direct cost.**

Discipline	a. Total Visits	b. Total Direct Costs - All Visits	c. Average Cost per Visit (we calculate)
1. Skilled Nursing	17664	2446817.28	
2. Home Health Aide	3114	209260.8	
3. Occupational Therapy	3676	625764.24	
4. Physical Therapy	9028	1436084	
5. Speech/Language Therapy	318	77197.68	
6. Medical Social Work	674	141051.72	
Totals (we calculate)			

Done, Save Changes Print Page

MHCC | MARYLAND HEALTH CARE COMMISSION

2010 Home Health Survey

P-B Health Home Care Agency Inc.

Agency Contact Info

1. Dates of Operation (1-2)

2. Ownership (3-6)

3. License and Organization (7-9)

4. Certification and Accreditation (10-11)

5. Services Provided (12-16)

6. Staffing (17)

7. Financial Information (18-21)

8. Agency Utilization (22-29)

9. Client Utilization (30-32)

10. Client Distribution (33-34)

Survey Summary

Logout

Section 9 - Client Utilization Data Successfully Saved for Baltimore City County.

The information required in this section is for your agency 2010 fiscal period reported in question 2.

This Section refers to all jurisdictions served by your agency and agency branches that are operated in Maryland by your agency. The information should be based on the individual entity serving in a particular jurisdiction. Questions 30-34 should be answered and saved for each jurisdiction served. These Questions were formerly Part 2.

Select jurisdiction served: Baltimore City

30. Please report the number of clients served (unduplicated count) and the number of visits by payer type during your 2010 fiscal year, for all jurisdictions served.

Payer Type	a. Number of Clients	b. Number of Visits
1. Medicare (Traditional)	498	10767
2. Medicare Advantage	0	0
3. Medicaid (Traditional)	35	538
4. Medicaid Health Choice	0	0
5. Other Government	0	0
6. Private Insurers	287	3704
7. HMO	197	3758
8. Self Pay	0	0
9. Other	0	0
10. Total	1017	18767

30c. If a Payer Type was reported as "Other" in question 30_9a, please specify the payer type(s):

31. Please report the number of Charity Care clients served by your agency during your 2010 fiscal year for this jurisdiction. This question refers to charity care as services rendered FREE of charge based on your Agency's policy.

DO NOT include Bad Debts or volunteer professional services. Please refer to the Help Screen prior to answering this question.

Number of Charity Clients:	5
Number of Charity Visits:	87
Total Dollar Value of Charity Care provided:	19140

32. Please report the total number of clients by living situation on Admission (duplicated count of clients), served by your agency during your 2010 fiscal year for this jurisdiction.

Living Situation	Number of Clients
Living Alone	223
Living with Others	485
Unknown	309
Total	1017

Save Data entered for this jurisdiction Print Page

MARYLAND HEALTH CARE COMMISSION

2009 Home Health Survey

P-B Health Home Care Agency , Inc.

Agency Contact Info

1. Dates of Operation (1-2)

2. Ownership (3-6)

3. License and Organization (7-9)

4. Certification and Accreditation (10-11)

5. Services Provided (12-16)

6. Staffing (17)

7. Financial Information (18-21)

8. Agency Utilization (22-29)

9. Client Utilization (30-32)

10. Client Distribution (33-34)

Survey Summary

Logout

Section 9 - Client Utilization

The information required in this section is for your agency 2009 fiscal period reported in question 2.

This Section refers to all jurisdictions served by your agency and agency branches. The information should be based on the individual entity serving in a particular jurisdiction. Questions 30-34 should be answered and saved for each jurisdiction served. These Questions were formerly Part 2.

Select jurisdiction served: Baltimore City

30. Please report the number of clients served (unduplicated count) and the number of visits by payer type during your 2009 fiscal year, for all jurisdictions served.

Payer Type	a. Number of Clients	b. Number of Visits
1. Medicare (Traditional)	759	13110
2. Medicare Advantage	49	828
3. Medicaid (Traditional)	41	546
4. Medicaid Health Choice	0	0
5. Other Government	42	622
6. Private Insurers	64	886
7. HMO	304	3817
8. Self Pay	1	8
9. Other	0	0
10. Total	1260	19817

30c. If a Payer Type was reported as "Other" in question 30_9a, please specify the payer type(s):

31. Please report the number of Charity Care clients served by your agency during

your 2009 fiscal year for this jurisdiction. This question refers to charity care as services rendered FREE of charge based on your Agency's policy.

DO NOT include Bad Debts or volunteer professional services. Please refer to the Help Screen prior to answering this question.

Number of Charity Clients:	12
Number of Charity Visits:	147
Total Dollar Value of Charity Care provided:	29400

32. Please report the total number of clients by living situation on Admission, served by your agency during your 2009 fiscal year for this jurisdiction.

Living Situation	Number of Clients
Living Alone	112
Living with Others	1148
Unknown	0
Total	1260

Save Data entered for this jurisdiction Print Page

Exhibit 7

HEALTH DEPARTMENT
Prince George's County

Office of the Health Officer

Prince George's County Health Enterprise Zone

Primary Care – Public Health Integrated Services Model

November 15, 2012

Robert J. Baker, III
County Executive

Headquarters Building
1701 McCormick Drive, Suite 200, Largo, Maryland 20774
Office 301-883-7834, *Fax* 301-883-7896, *TTY/STS* Dial 711
www.princegeorgescountymd.gov/health

3. Program Summary The Prince George's County Health Enterprise Zone (PGCHEZ) will focus on Capitol Heights, zip code 20743, which includes the town of Capitol Heights, Fairmount Heights, Seat Pleasant and Coral Hills, a Transforming Neighborhoods Initiative (TNI) Community (in this proposal zip code 20743 and the cities and towns listed above are referred to as Capitol Heights, zip code 20743) which borders the District of Columbia, leads the County in negative statistics relative to low birth weight (LBW), poverty, crime, late/no prenatal care, and teen birth. The population is diverse with over 95% belonging to racial and/or ethnic minorities. The zip code is medically underserved with no practicing primary care physicians and only one healthcare clinic serving its 38,621 residents.

The Prince George's County Health Department (PGCHD) has convened a wide range of community partners to expand the primary care resources and recruit primary care providers to establish five (5) Patient Centered Medical Homes (PCMH) to serve a minimum of 10,000 residents. PGCHEZ will provide these primary care providers with a package of benefits and incentives designed to attract and retain them in the Zone. All Zone providers and partners will be linked via a public health information network that integrates with the local and state health information exchanges which will enable PCMHs located within the PGCHEZ to share patient information among themselves, with local hospitals, partner programs and the Health Department. PGCHEZ will deploy Community Health Workers (CHWs) to facilitate access to care; provide patient navigation services; promote medication adherence; and coordinate care to minimize hospital readmissions.

PGCHEZ will be managed by PGCHD with input from a Coalition and a Community Advisory Board. Additional supports for the Zone will include the Prince George's County Community Transformation Grant funded by the Centers for Disease Control and Prevention (CDC) and the locally funded Transforming Neighborhoods Initiative.

Formative evaluation will support data-driven decision making in all aspects of PGCHEZ. Ongoing process evaluation will capture performance data that will inform mid-course adjustment to the Zone's operations. Outcome evaluation will assess the degree to which PGCHEZ has met the following goals in 20743 by December 31, 2016.

- Reduce Low Birth Weight (LBW) rate from 11.8 to 9.2 per 1000 live births.
- Improve the population to primary care physician to patient ratio from greater than 3500 to 1 to less that 3500 to 1
- Improve the nurse practitioner to patient ratio from 2.6 per 100,000 to15.5 per 100,000
- Improve the dentist to patient ratio from 18.1 per 100,000 to 23.3 per 100,000
- Increase the number of Community Health Workers delivering services from 0 to 7
- Establish a network of wellness services and physical activity programming that engages a minimum of 5000 Capitol Heights residents annually.
- Reduce the hospital inpatient discharge rates for
  - Cardiac/ Circulatory from 126 per 10,000 to 103 per 10,000
  - Respiratory Disease from 79 per 10,000 to 65 per 10,000
  - Diabetes Mellitus 38 from per 10,000 to 31 per 10,000
  - Cerebrovascular Disease from 29 per 10000 to 24 per 10,000
- Reduce the Emergency Department (ED) visit rate for Asthma patients 17 and under from .90 per 100 visits to .59
- Reduce the ED visit rate for diabetes patients aged 20 and over, from 2.1 per 100 visits to 1.7
- Reduce the costs associated with ED visits by 10 % annually
- Reduce the costs associated with hospital readmissions by 10% annually

4. Purpose The Prince George's County Health Department (PGCHD) is pleased to present its application to establish a Health Enterprise Zone (HEZ) in zip code 20743. Since part of its mission is to assure the availability of and access to quality health care services for all County residents, PGCHD welcomes the opportunity to not only redress health disparities for a particularly challenged community, Capitol Heights, but also to build new and reinforce existing health system infrastructure components through the proposed project. The timing of the HEZ is particularly fortuitous because PGCHD has just been awarded a Community Transformation Grant (PGCCTG) by the Centers of Disease Control and Prevention (CDC). This grant supports the refinement and expansion of primary care and public health infrastructure in underserved areas of the County. However it does not fund direct service, as will the HEZ. In addition, the County has launched its Transforming Neighborhoods Initiative (TNI) that aims to foster and sustain a thriving economy, great schools, safe neighborhoods and high quality healthcare by utilizing cross-governmental resources in six target neighborhoods (including the 20743 community of Coral Hills) that have significant and unique needs. Consequently, by leveraging the CTG, the TNI, other local partner resources, and existing PGCHD programs in combination with HEZ funding, PGCHD and its partners will create in Capitol Heights the blue-print for establishing and sustaining PCMHs in underserved communities throughout the County.

The proposed HEZ will serve as a catalyst for increasing access to health care, reducing health care costs, and improving health outcomes; as well as a laboratory in which to test, refine and scale-up models of provider recruitment, community-wide primary prevention, and local health information exchange. Furthermore, as the Maryland jurisdiction with the highest proportion (85%) of racial/ethnic minority residents, including the third highest proportion of immigrants, the majority of whom are low-income[1], Prince George's County will use its HEZ to establish protocols for collecting disaggregated health outcome data for racial and ethnic sub-populations beyond the categories that are commonly captured by state, local and even national surveillance efforts. This is a critical need given the highly diverse population not just in 20743 but throughout the County. PGCHD is committed to promoting the design and delivery of services that are tailored to the needs of these sub-groups but the quality of data available to substantiate the needs is sorely lacking at this time. One of the most important contributions that the proposed HEZ will make to public health in the County is redressing the lack of health utilization and outcome data stratified by race and ethnicity. Through PGCHEZ we hope to establish and sustain the data collection, management and analysis protocols and procedures that will inform our long-term focus on health disparities.

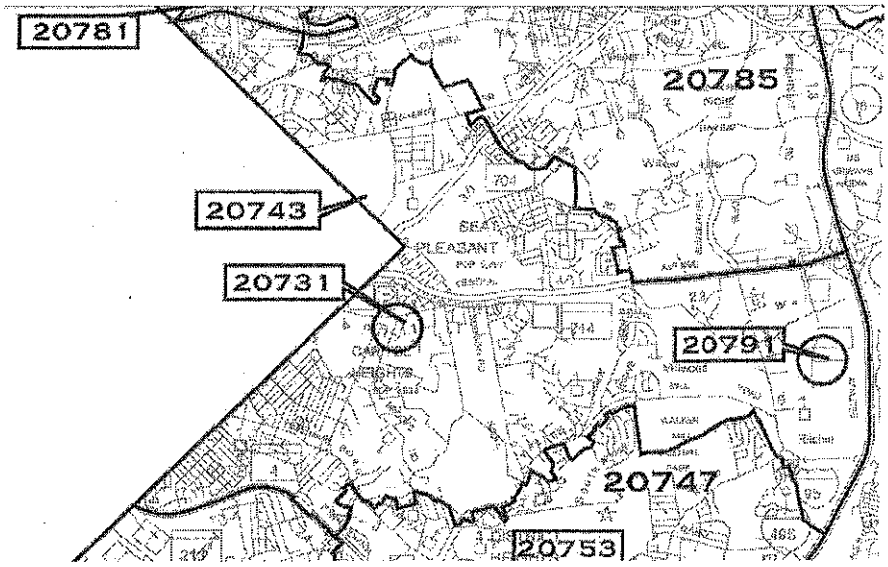
5. HEZ Geographic Description After a comprehensive review of the socioeconomic and epidemiological data and meetings with residents, health care providers, community leaders, and other stakeholders, PGCHD selected zip code 20743 HEZ target area. The factors that most influenced our decision were the highly disadvantaged status of the zip code as indicated by socioeconomic and health indicators (see maps in Appendix A); the demographic profile – majority Black with a considerable number of immigrants from Africa and the Caribbean, as well as Hispanics – which mirrors the County's overall profile; and the willingness of the local leaders and residents to work with PGCHD and its partners to implement the Zone.

[1] Department of Legislative Services Office of Policy Analysis (2011) International Immigration to Maryland: Demographic Profile of the State's Immigrant Community. Annapolis, Maryland

Figure 1 is a map of the zip code, which covers roughly 10 square miles, is located within the Capitol Beltway, an area that has longstanding lack of primary health care. It is urban and borders the District of Columbia.

A recent Washington Post article describes the economic blight, the lack of infrastructure, and the wavering hopes of residents for urban renewal that characterize the zip code.[2]

Figure 1: Map of Zip Code 20743 – Capitol Heights



As will be made evident from the forthcoming discussion, Capitol Heights is a location with immense need and changing the healthcare landscape here will pose a challenge to PGCHD and its partners. However, we are confident that with community backing, funding from the State, innovative interventions and hard work we can transform how health services are delivered and achieve positive health outcomes for the residents of zip code 20743. If we can succeed in Capitol Heights then we believe that will generate the necessary political, community and financial investments to sustain the transformation and implement change in other parts of the County.

6. Community Needs Assessment Capitol Heights leads the County in negative statistics relative to preterm births, low birth weight (LBW), infant mortality, poverty, crime, protective orders, school readiness, child abuse, late/no prenatal care, teen birth.[4] The median household income in 2010 was $44,197 in comparison to the County's median of $71,260 and the State's median of 70, 647.[5] The proportions of residents living below the federal poverty level and 50% below the level, are 13.6% and 6.3% in contrast to 7.9% and 3.9% for the County and 9.1 and 4.8% for the State. The average unemployment rate in 2012 is 9.4% whereas the County's rate is 6.6 % and the State's rate is 7.6%.[6] Roughly a quarter (23%) of residents has not

[2] Washington Post, October 17, 2012 In Capitol Heights, little change in spite of 'a whole lot of planning' around the Metro.

[4] Number of Elevated Indicators by ZIP Code Prince George's County, Maryland Prepared by DHMH, Center for Maternal and Child Health, November 2011 http://www.princegeorgescountymd.gov/Government/AgencyIndex/Health/pdf/Elev+Hlth+Indic+by+Zip_11-11.pdf Accessed October 29, 2012

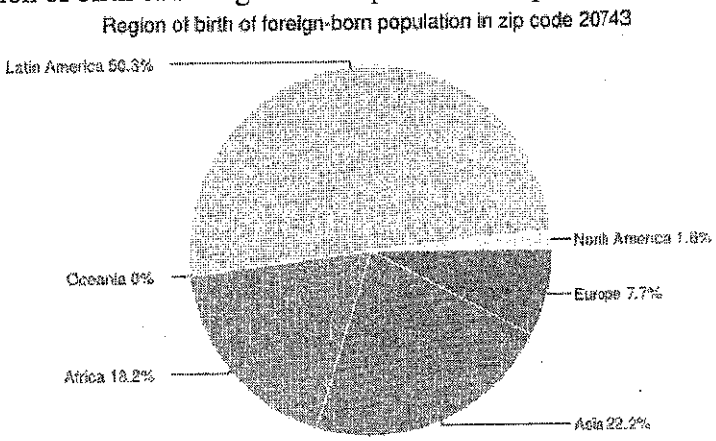
[5] U.S. Census Bureau: State & County QuickFacts http://quickfacts.census.gov/qfd/states/24/24033.html Accessed October 29, 2012

[6] U.S. Bureau of Labor Statistics, 2012. http://www.bls.gov/ro3/mdlaus.htm Accessed October 30, 2012

completed high school. Crime is a problem in Capitol Heights. The national median for violent crimes is 4 per 1000 residents but in 20743 it is 5.5 per 1000.

The population of Capitol Heights is predominantly Black (91 %) however 11% of Black residents are Caribbean immigrants and 13 % are African immigrants. Whites make up 3 percent of the population and American Indians, Asians, Native Hawaiian/ Pacific Islanders and multiracial persons constitute the remaining 6 percent. Hispanics of any race constitute 5.5 percent of the population.[7] In roughly a third (30%) of the households one or more members primarily speak a language other than English. Almost half (48%) of the foreign born population are recent immigrants having arrived in the U.S. in 2000 or later. Figure 2 below illustrates the diversity in the region of origin among the foreign born population in Capitol Heights.

Figure 2: Region of birth of Foreign Born Population in Zip Code 20743[8]



Delivering health care services to such a diverse population presents particular challenges that are exacerbated by the lack of reliable, robust data on residents' health care needs, utilization and outcomes. However, given that over 90% of the population belong to a racial and/or ethnic minority a comparison of the Maryland median with the values for Capitol Heights on several health indicators demonstrates significant disparities (see Table 1).

Table 1: Health Disparities in Capitol Heights

	Life Expectancy (2006-2010)	Average LBW Rate	Medicaid Enrollment	WIC Participation
Maryland Median	79.2	6.3	109	17.9
Capitol Heights	72.16	11.8	201.33	29.72

Inappropriate hospital use, including readmissions within 30 days, is also a problem for Capitol Heights. Although the zip code experienced negative population growth from 2000 to 2010 it still contributed to a significant percentage of the hospitalizations at Prince George's Hospital Center, the County's largest in-patient facility. [9]A review of the Prevention Quality Indicator

[7] U.S. Census Bureau, Census 2010.
[8] Figure taken from City-Data.com http://www.city-data.com/zips/20743.html Accessed October 25, 2012
[9] University of Maryland, School of Public Health (July, 2012) Transforming Health in Prince George's County, Maryland: A Public Health Impact Study.

(PQI) ratings[10] for the County's urban zip codes indicates that Capitol Heights leads in almost every PQI category. Table 2 shows the PQI ratings for hypertension and conditions associated with obesity such as diabetes, heart failure, and angina

Table 2: PQI Ratings for All Urban Zip Codes in Prince George's County

Zip Codes	Short term Diabetes	Long Term Diabetes	Hypertension	Heart Failure	Angina	Uncontrolled Diabetes
20623	*1.46*	*0.73*	*0.73*	*7.65*	*2.55*	*0.36*
20705	1.18	1.76	1.07	5.73	0.73	0.50
20706	1.55	3.54	1.96	9.43	1.01	0.67
20707	1.52	2.16	1.36	9.42	1.14	0.51
20708	1.64	1.76	1.37	7.87	1.33	0.55
20710	2.36	2.25	2.36	9.13	0.97	1.07
20712	1.88	2.55	1.44	9.41	1.44	0.55
20715	0.49	1.21	1.02	5.88	1.02	0.11
20720	0.81	1.14	0.76	5.33	0.62	0.24
20721	0.85	1.81	1.55	6.51	0.70	0.22
20722	0.88	3.15	1.93	12.61	1.58	0.70
20737	1.74	2.47	2.18	6.96	1.21	0.58
20740	0.73	1.42	0.38	3.44	0.63	0.07
20742	0.13	0.00	0.00	0.13	0.13	0.00
20743	2.46	6.71	4.53	20.35	2.05	1.11
20744	1.99	3.27	2.25	12.20	1.75	0.75
20745	2.50	3.97	2.85	13.78	1.51	0.74
20746	1.56	3.19	3.16	11.65	2.01	0.59
20747	2.15	3.55	2.57	13.08	1.50	1.10
20748	1.88	3.51	3.04	12.84	2.29	0.90
20762	0.00	0.00	0.00	0.34	0.00	0.00
20769	0.61	1.21	0.45	6.97	1.82	0.45
20770	1.11	2.18	1.03	3.97	1.19	0.52
20772	1.55	2.21	1.97	8.35	1.48	0.70
20781	0.87	2.45	2.36	7.87	1.22	0.87
20782	1.15	2.59	2.49	8.64	1.47	0.56
20783	1.26	2.45	1.62	6.59	0.88	0.36
20784	1.77	3.09	2.31	9.20	1.02	0.65
20785	2.85	4.85	4.17	14.15	1.94	1.00

The data show that per 100,000 residents in 20743 there are 0 primary care physicians; 2.6 nurse practitioners; 18.1 dentists; and 0 psychiatrists.[11] These ratios fall well below the recommended workforce levels. [12] As of May 2011 Capitol Heights had no active participants in the Maryland

[10] Prevention Quality Indicator (PQI) ratings. PQI, were developed by the Agency for Healthcare Research and Quality (AHRQ), to identify ambulatory care-sensitive hospital admissions that could have been avoided if patients accessed high-quality outpatient care including prevention services. The higher the PQI rating the greater the proportion of hospital admissions that could have been avoided and the stronger the evidence that healthcare in the geographic area in question is lacking in some respect.

[11] University of Maryland, School of Public Health (July, 2012) Transforming Health in Prince George's County, Maryland: A Public Health Impact Study.

[12] Maryland Primary Care Office, August 3, 2010 Sources: 2000 Census, 2006-2007 Maryland Board of Physicians

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Op-Ed

Racial Disparities in Hospice: Moving from Analysis to Intervention

Ramona L. Rhodes, MD, MPH

Hospice is a program designed to provide comfort—rather than curative—care to terminally ill patients and support to their families. Hospice services are provided by a multidisciplinary team of physicians, nurses, social workers, clergy and volunteers who work together to help patients and their families meet the challenges of end-of-life care. Hospice services can be provided in a variety of venues including the home, inpatient hospice facilities and long-term-care facilities. Several studies have documented the benefits of hospice to patients and their families. For example, in a randomized, controlled trial of terminally ill cancer patients and their primary care givers, Kane et al. found that patients enrolled in a hospice program experienced significantly less depression and expressed more satisfaction with care [1]. Furthermore, caregivers of hospice patients showed somewhat more satisfaction and less anxiety than did those of controls [1]. Bereaved family members told Teno and colleagues in a national study that loved ones who died at home with hospice services had reported fewer unmet needs and greater satisfaction with their experience [2]. Finally, Miller et al. observed that hospice enrollment improves pain assessment and management for nursing home residents [3]. The literature consistently finds that participation in a hospice program improves the quality of care patients receive at the end of life.

Since the inception of the Medicare hospice benefit, hospice services have been available to many patients. Despite these additional sources of funding and the evidence of improved quality of care at the end of life, African Americans and members of other ethnic minority groups consistently underutilize hospice. For example, in a secondary analysis of the 1993 National Mortality Followback Survey, Greiner et al. found that being African American was negatively associated with hospice use regardless of the patient's access to health care [4]. In a retrospective analysis of more than one million Medicare enrollees, Virnig and colleagues found that the rate of hospice use was significantly lower for blacks than for nonblacks [5]. Furthermore, even though blacks made up 12 percent of the population of the United States in 2004 they accounted for only 8.1 percent of hospice admissions for that year [6].

Several possible causes for racial disparity in hospice utilization have been proposed. Research has suggested, for instance, that lack of knowledge about hospice programs is a barrier to their use in the African American community [7]. Mistrust of the health care system, conflicts between individuals' spiritual and cultural beliefs and the goals of hospice care, and preferences for aggressive life-sustaining therapies have also been suggested as causes [8-12]. Some believe that providers' conscious or unconscious stereotyping of their patients may also lead to disparities in health care [13]. Additionally, the prohibitive cost of health care, barriers to access and a culturally insensitive health care system have been thought to contribute [8]. Few of these reasons for underutilization of hospice services by African Americans and members of other minority and ethnic groups have been studied in depth.

When compared with use by Caucasian patients, not only do African Americans underutilize hospice, they also perceive the quality of end-of-life care differently. According to Welch et al. blacks were less likely to rate the care their family members received at the end of life as "excellent" or "very good." They were more likely to have concerns about being told what to expect when their loved one died and more likely to be distressed about the amount of emotional support they received from the health care team

during their loved one's last days [14]. There were, however, marked decreases in the disparities noted in perceptions about the quality of care once patients enrolled in hospice, particularly with regard to overall satisfaction with services and attending to the needs of family members [15]. Hence, there is evidence that having hospice care leads to improvements in African Americans' perceptions of end-of-life care.

Though initiatives have been implemented in some areas, more culturally sensitive education is needed to increase awareness of hospice and its benefits. Some studies suggest that cultural diversity among hospice staff may influence diversity among hospice patients [11]. Consequently, hospice programs should strive to increase diversity not only among their patient populations but also among their employees and volunteers. Given that conflicts between cultural preferences and hospice goals are thought to inhibit its utilization, cultural sensitivity should be emphasized to all health care workers, particularly those who care for patients at the end of life. Interventions directed at these areas are sorely needed, as is evaluation of their effectiveness.

Access to hospice has been increasingly thought of as a public health matter. The right to quality care at the end of life is one that should be extended to everyone regardless of race, ethnic background or socioeconomic status. Barriers to hospice utilization should be researched and identified so that appropriate interventions can be conducted to overcome these obstacles. The evidence that hospice is underutilized by those of underserved communities is substantial, but few steps are being taken to understand and reverse this trend. The time has come for research to move from the analysis of disparities in end-of-life care and hospice utilization to identification of barriers and interventions to reverse the trend.

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Exhibit 9

NHPCO *Original Article*

African American Bereaved Family Members' Perceptions of the Quality of Hospice Care: Lessened Disparities, But Opportunities to Improve Remain

Ramona L. Rhodes, MD, MPH, Joan M. Teno, MD, MS, and Stephen R. Connor, PhD

Center for Gerontology and Health Care Research (R.L.R., J.M.T.), Brown Medical School, Providence, Rhode Island; and National Hospice and Palliative Care Organization (S.R.C.), Alexandria, Virginia, USA

Abstract

Previous research has documented striking disparities in bereaved family members' perceptions of the quality of end-of-life care between African American and white decedents. Using data from the 2005 repository of the Family Evaluation of Hospice Care survey, we examined whether this disparity in quality of end-of-life care persists once an African American is enrolled in hospice. Of the 121,817 decedents whose proxies were surveyed, 4095 were non-Hispanic black (African American), and 97,525 were non-Hispanic white. There were no statistically significant differences with regard to decedents' gender. Length of stay on hospice was similar across racial groups. Although previous research has demonstrated striking disparities in the perceived quality of end-of-life care, we found that there were either no differences (quality ratings scores) or less of a disparity in perceptions of concerns with the quality of end-of-life carewhen compared to the results of a previously reported national mortality follow-back survey, suggesting that though disparities in perceptions of care at end of life persist, on hospice they improve to some degree. J Pain Symptom Manage 2007;34:472–479. © *2007 U.S. Cancer Pain Relief Committee. Published by Elsevier Inc. All rights reserved.*

Key Words

Hospice, bereaved family members, perceptions, quality, disparities

Introduction

Multiple research studies report striking disparities between African Americans and Caucasians with regard to health care access and utilization. These studies address disparities across the spectrum of health care, including treatment of depression, diagnosis of obesity, diagnosis of HIV/AIDS, and diagnosis and treatment of various malignancies.[1–6] Similarly, disparities have been found in perceived satisfaction with health care services. Studies suggest that racial and ethnic minorities are more likely than whites to have lower levels of trust and satisfaction with their physician.[7] Perceptions of racial barriers have been associated with lower likelihood of being satisfied

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with care in African Americans.[8] African American colorectal cancer patients have been noted to have a higher rate of concerns with various aspects of health care when compared to Caucasian patients, and African American lung cancer patients have been found to have greater concerns with physician communication.[9,10] Although these studies suggest the presence of disparities, the nature of why these disparities exist has yet to be fully elucidated. Though studies have been done across the spectrum of health care, few studies focus on disparities in end-of-life care, and even fewer studies focus on disparities in the perceived quality of hospice care.

Recent research suggests that racial disparities persist in end-of-life care. The possibility of this disparity in end-of-life care was the focus of a recent study by Welch et al.[11] This study revealed that family members of African American decedents were more likely to report problems with absent or problematic physician communication than family members of white decedents. Furthermore, Welch et al. found that African American patients were less likely to have treatment wishes or advance care planning documents. This study also reported that family members of African American decedents reported more concerns with communication, higher rates of unmet needs, and lower satisfaction with care than did family members of white decedents. An important question is whether these differences persist once an African American is enrolled in a hospice program.

Though studies have documented that hospice improves quality at the end of life,[12–16] underutilization of hospice by members of the African American community continues to be documented,[17,18] and disparities in care at the end of life exist,[11] limited research has examined the quality of end-of-life care among African Americans when they are on hospice. Previously, Teno et al. developed the Brown Family Evaluation of Hospice Care (FEHC) survey to examine the quality of hospice services based on interviews with bereaved family members.[19] This survey examined whether hospices: 1) provide the desired physical comfort and emotional support; 2) treat the dying person with respect; 3) attend to the needs of family members for information and emotional support; and 4) provide assistance with coordination of care. Hospices that are members of the National Hospice and Palliative Care Organization (NHPCO) submit surveys to an online repository.[20] This repository was used to examine the quality of care as perceived by the family members of African American and white hospice patients in 2005. The goal of this study was to examine whether racial differences in perceived quality of care exist, and to determine if previously noted disparities in perceived quality of care at the end of life persist once African Americans enroll in hospice by comparing our results to previously documented national data.

Methods

A secondary analysis was done of an existing database maintained by the NHPCO. The FEHC survey is a 61-item questionnaire that surveys family members about care provided to decedents by various hospice programs. The NHPCO maintains a web-based repository of surveys that are submitted from hospice programs across the United States. Information is collected in terms of patient and family-centered outcomes that are measured in different domains. These domains include 1) provision of desired physical comfort and emotional support to the patient in terms of pain, dyspnea, and emotional support; 2) attending to the needs of the family in terms of providing them with information about the patient's symptoms, providing emotional and spiritual support to the patient's family, and giving the family information about what to expect when the patient died; and 3) coordination of care. Details regarding survey design and data collection have been published previously.[20] The FEHC is based on an instrument that was used in the 2001 national study of dying in America that characterizes these same domains. Previously, Welch et al. characterized the difference in perceptions of the quality of end-of-life care among the family members of African American and white decedents. The results of this study will be compared to the results noted by Welch et al. along similar domains of care. For the purposes of this study, race was defined as American Indian or Alaskan Native, Asian or Pacific Islander, Black or African American, and White. Responses such as "No answer" or "Don't know" were deemed invalid.

Analysis

All analyses were conducted using STATA SE version 9 (College Station, Texas). A descriptive analysis was done to examine decedent baseline characteristics using the Chi-squared test (χ^2) for ordinal or dichotomous variables and the *t*-test for continuous variables. The nonparametric Wilcoxon rank-sum test was used to examine whether racial differences exist with regard to responses to patient and family-centered levels of care. To compare the results to those of Welch et al.,[11] crude odds ratios (OR) with 95% confidence intervals (CI) were calculated.

Results

Sample Characteristics

Data used for this study were obtained from the NHPCO FEHC database for the year 2005. Eight hundred and nineteen hospices submitted surveys to the repository during this time period for a total of 121,817 respondents. Of the hospices represented, 35% were located in the South, 31% in the Midwest, 19% were located in the West, and 15% in the Northeast. Additionally, 87% of the facilities were located in urban areas, whereas 13% were located in rural areas. Of the 121,817 respondents, 16,946 potential respondents were eliminated because they did not have a valid response to the question about race. Given that this was a voluntary data collection, hospice programs could choose whether or not to include demographic questions. This accounted for the elimination of 9,767 respondents. The remaining cases were eliminated because the respondent did not answer the question on race. Overall, a total of 98,911 respondents were considered in this study. Of the total respondents, 3.9% were non-Hispanic black ($n = 4095$), and 90.4% were white ($n = 94{,}816$). Baseline characteristics of decedents by race are noted in Table 1. There were no statistically significant differences with regard to gender distribution by race. A greater percentage of white decedents died of heart disease (11.8% vs. 8.6%, $P \leq 0.001$), whereas a greater percentage of African Americans died of cancers of all types (57.0% vs. 48.9%, $P \leq 0.001$). White decedents were more likely to have completed high school than African American decedents (39.1% vs. 29.8%, $P \leq 0.001$).

Table 1
Baseline Characteristics of African American and White Decedents

Characteristic	Non-Hispanic Black[a] ($n = 4095$) (%)	Non-Hispanic White[a] ($n = 94{,}816$) (%)	*P* Value
Female	53.5	54.4	0.315
Age 65 years and older	75.9	85.7	<0.001
Leading cause of death			<0.001
Cancer	50.4	44.5	
Heart disease	7.7	10.7	
Dementia	8.2	8.4	
Level of education			<0.001
Eighth grade or less	26.4	13.6	
Some high school	17.8	12.9	
High school graduate	29.8	39.1	
One to three years of college	16.6	17.5	
Four-year college graduate	4.1	8.3	
More than four-year college degree	5.4	8.6	
Relationship of proxy to decedent			<0.001
Spouse	27.8	39.4	
Partner	1.1	1.0	
Child	35.9	39.8	
Parent	8.6	5.4	
Sibling	10.7	4.2	
Other	10.9	7.7	

[a]Data were not available for all decedents.

Additionally, respondents for white decedents were more often spouses (39.4% vs. 27.8%, $P \leq 0.001$).

Patient and Family-Centered Outcomes

Racial differences in family members' perceptions of hospice quality were also measured across the domains previously mentioned. Table 2 describes the results across those domains in terms of percentages and crude ORs. Family members of African American decedents were less likely than those of whites to rate the overall quality of care received while on hospice as "excellent" or "very good" (OR = 0.7, CI = 0.6, 0.8). Of the patient and family-centered domains examined, family members of African American decedents expressed more concerns than those of whites in several areas. Family members of African American decedents were more likely to have one or more concerns with coordination of care (OR = 1.3, CI = 1.2, 1.4) and the amount of emotional support provided to the family (OR = 1.4, CI = 1.3, 1.5). Family members of

Table 2
Patient and Family-Centered Outcomes by Race

Outcome	Non-Hispanic Black ($n=4095$) (%)	Non-Hispanic White ($n=94{,}816$) (%)	OR (95% CI)
Provide desired physical comfort and emotional support			
Unmet need—pain	8.2	5.6	1.5 (1.3, 1.7)
Unmet need—dyspnea	6.1	4.9	1.3 (1.1, 1.5)
Unmet need—emotional support	14.5	9.0	1.7 (1.5, 2.0)
Attend to the needs of the family			
At least one or more concerns about information regarding the patient's symptoms	16.4	10.6	1.7 (1.5, 1.9)
At least one or more concern(s) about emotional or spiritual support to family	15.3	11.6	1.4 (1.3, 1.5)
At least one or more concern(s) about information to family regarding patient's conditions and what to expect while the patient was dying	22.9	23.0	1.0 (0.9, 1.1)
Coordination of care			
At least one of more concerns(s) about coordination of care	21.7	17.9	1.3 (1.2, 1.4)
Timeliness of referral			
Referred "too early/too late"	10.8	12.6	0.8 (0.8, 0.9)
Satisfaction with services			
Rated as "Excellent/very good"	92.1	94.4	0.7 (0.6, 0.8)
Overall satisfaction ranking (0–50)	47.3	47.3	0.95[a]

[a]*P*-value.

African American decedents were also more likely to have one or more concerns about being informed about the patient's symptoms (OR = 1.7, CI = 1.5, 1.9). There were no racial differences in perceived concerns about being informed about what to expect when the patient died (OR = 1.0, CI = 0.9, 1.1). There were also differences noted in terms of concerns about unmet needs. Family members of African American decedents were more likely to have concerns about unmet needs for their loved ones' pain (OR = 1.5, CI = 1.3, 1.7), dyspnea (OR = 1.3, CI = 1.1, 1.5), and emotional support (OR = 1.7, CI = 1.5, 2.0). There were no statistically significant differences in family members' overall rating of satisfaction on a 0–50 scale by race (African American 47.3, White: 47.3, and $P = 0.96$).

Length of Stay and Timeliness to Referral

Fig. 1 details hospice length of stay by race. The percentages of patients on hospice in terms of length of stay were very similar. The greatest percentages of decedents, both African American and white, were found to have been on hospice for one to three months (27.9% vs. 25.4%). Table 2 also includes analysis of perceived timeliness to hospice referral. Family members of African American decedents were less likely to perceive that their loved one was referred to hospice "too early" or "too late" (10.8% vs. 12.6%). Family members of African American decedents were 0.8 times less likely to believe that their loved one was referred to hospice too late or too early when compared to family members of white decedents (OR = 0.8, 95% CI = 1.1, 1.3).

Discussion

Multiple research studies have reported disparities in the quality of care between African American and Caucasian patients.[7,8,21–23] Welch et al. documented that these disparities extend to the quality of end-of-life care patients received. Using similar measures, we examined whether this disparity persists once African Americans are enrolled in hospice. Our results show lessening disparities, but important opportunities to improve the quality of care for African Americans enrolled in hospice. For instance, family members of African American hospice patients report fewer concerns about the emotional and spiritual support they receive, being informed about what to expect as their loved one nears the end of life, and overall satisfaction. Nevertheless, opportunities to improve the quality of care African American hospice patients receive with regard to provision of physical comfort and emotional support

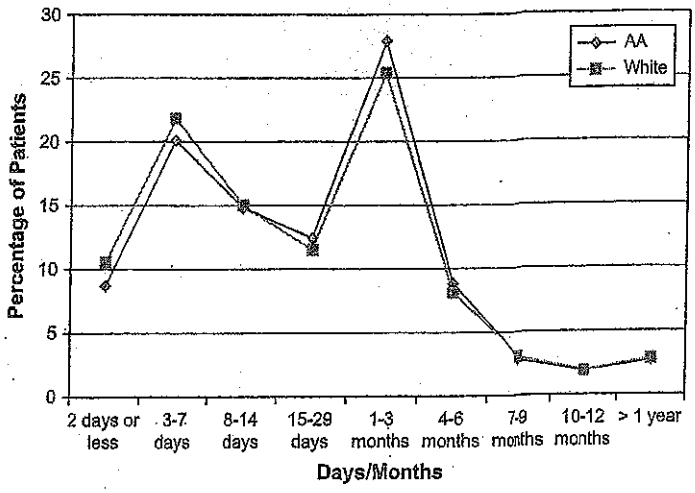

Fig. 1. Hospice length of stay, by race.

exist. Further research is needed to understand these disparities and how hospice can intervene to deliver individualized care that meets the need of the African American community.

In 2004, the NHPCO in collaboration with investigators at Brown University adopted the FEHC survey and created a repository by which hospice programs can submit their data online to receive a report on the quality of care. The goal of that repository is to provide actionable data that allow hospices to provide comprehensive services that meet the expectations and needs of dying persons and those who care for them. Additionally, the goal of the FEHC is to provide researchers and consumers with data that ensure that hospice strives to meet the goals so articulately outlined by Dr. Cicely Saunders: "We have never lost sight of the values that were so important to David: Commitment to openness, openness to challenge, and the absolute priority of patients' own views on what they need."[24]

Increasingly, perceptions of the quality of care by patients and family are an important measure of the quality of care. Although chart audits can determine whether an aspirin is prescribed in a myocardial infarction, only consumers can provide information on key processes (e.g., shared decision making, emotional support, etc.) that are fundamental to the patient-centered approach to medical care. Although multiple studies have documented disparities in the perception of health care quality,[21–23] few studies have documented racial differences in the perceptions of the quality of care patients receive at the end of life. Of note, only the study conducted by Welch et al. reported racial differences in the perceptions of the quality of end-of-life care among a national sample of decedents.[11] This study used similar items as the present study.

Table 3 provides a comparison of the Welch et al. study of all deaths and our study that focused on those persons who died utilizing hospice. Disparities persisted; yet, they diminished once the dying person and the family were provided care by hospice. For example, Welch et al. found among all deaths regardless of the setting of care that African American family members reported a higher rate of concerns with emotional support (OR = 2.6).[11] Using similar items, our study found less of a disparity (OR = 1.4) in the rate of concerns with emotional support to the family. Similarly, there is improvement with regard to being informed about what to expect while the patient was dying (OR = 2.5 vs. OR = 1.0) and overall satisfaction with services (OR = 0.4 vs. OR = 0.7). One should also note that 92.2% of family members of African American decedents and 94.4% of family members of Caucasian decedents rated the care their loved one received as excellent or very good, showing that the quality of hospice care is perceived as being satisfactory by the vast majority of families—African American or Caucasian.

Although there is evidence of lessened disparities, important opportunities remain to

Table 3
Comparison of Perceived Quality along Specific Domains: African American vs. White Respondents

Outcome	2005 FEHC OR (95% CI)	2001 MFBS[11] OR (95% CI)
Provide desired physical comfort and emotional support		
Unmet need—pain	1.5 (1.3, 1.7)	1.3 (0.7, 2.5)
Unmet need—dyspnea	1.3 (1.1, 1.5)	1.0 (0.5, 1.8)
Unmet need—emotional support	1.7 (1.5, 2.0)	1.1 (0.5, 2.4)
Attend to the needs of the family		
At least one or more concern(s) about emotional or spiritual support to family	1.4 (1.3, 1.5)	2.6 (1.6, 4.4)
At least one or more concern(s) about information to family regarding patient's conditions and what to expect while the patient was dying	1.0 (0.9, 1.1)	2.5 (1.5, 4.2)
Satisfaction with services		
"Excellent/very good"	0.7 (0.6, 0.8)	0.4 (0.3, 0.6)

improve the quality of care. An important next step is to better understand the concerns of bereaved family members through in-depth interviews and focus groups with participants of various ethnic backgrounds. Additionally, examining the variation among health care institutions will provide evidence of the opportunity to improve and, potentially, lead to organizational interventions to lessen the disparities. Previous qualitative research suggests a lack of trust in health care providers, and concerns over the lack of diversity may play a role in African Americans' satisfactions with the quality of care.[25–28] Similar to any ethnic group, the most important intervention may be simply asking about those persons' concerns and experiences, and this may be an important first step in understanding how to provide culturally sensitive care.

Certain limitations should be considered when interpreting the results of this study. First, the data repository maintained by the NHPCO is voluntary. When compared to Medicare beneficiaries who died while on hospice in 2000, the repository underrepresents African Americans (Table 4). These findings could be a function of sampling; however, the literature suggests that racial/ethnic minority population participation in health-related research is oftentimes low.[29] Second, the use of bereaved family members reflects their perceptions of the quality of end-of-life care. For some subjective symptoms such as pain, anxiety, and depression, previous research suggests that proxies are inaccurate in their reporting;[30] there is no evidence that the accuracy of proxies varies by the race of the respondent. Finally, the majority of hospices included in the sample were located in the South and the Midwest (66%). Overrepresentation from these areas may have caused the results to be biased. Despite these limitations, this study is one of the few studies to date that examines whether or not racial differences in family members' perceptions of hospice care quality exist.

In conclusion, our findings suggest that a positive change occurs in racial differences in family members' perceptions of care once African Americans enroll in hospice. For family members of African American decedents, concerns about the provision of emotional and spiritual support to the family, being informed about what to expect when the patient died, and overall satisfaction were noted to improve when compared to previously documented findings along those domains. These findings suggest that hospice does improve the quality of care individuals receive at the end of life. However, there are important opportunities to improve quality of hospice care for African Americans. Hospice has been an

Table 4
Comparison of FEHC Sample with Sample from Medicare Claims Files, Age ≥ 65

Characteristic	Medicare Claims Files 2000	FEHC Database 2005
Sample size	386,468	92,862
Women (%)	56.0	55.5
Race/ethnicity (%)		
White	90.4	96.3
Black	6.5	3.7
Cause of death (%)		
Cancer	51.8	44.2
Heart disease	7.1	13.3
Dementia	6.7	10.7

innovative leader in providing high-quality end-of-life care. As the population of our country becomes more diverse, the challenge is to understand and meet the needs of all dying persons.

Acknowledgments

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Exhibit 12

PBHEA2544 09/10/2015 9:59 PM

Form **1120** — Department of the Treasury, Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2014 or tax year beginning ..... , ending .....

▶ Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2014

A Check if:
- 1a Consolidated return (attach Form 851) ☐
- b Life/nonlife consolidated return ☐
- 2 Personal holding co. (attach Sch. PH) ☐
- 3 Personal service corp. (see instructions) ☐
- 4 Schedule M-3 attached ☐

TYPE OR PRINT

Name: P-B HEALTH HOME CARE AGENCY,INC

Number, street, and room or suite no. If a P.O. box, see instructions: 2535 SAINT PAUL STREET

City or town, state, or province, country, and ZIP or foreign postal code: BALTIMORE MD 21218

B Employer identification number: 52-1682544

C Date incorporated: 04/24/1989

D Total assets (see instructions): $ 1,813,629

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1a	Gross receipts or sales	1a	6,930,033	
	b	Returns and allowances	1b	1,648,676	
	c	Balance. Subtract line 1b from line 1a			1c 5,281,357
	2	Cost of goods sold (attach Form 1125-A)			2
	3	Gross profit. Subtract line 2 from line 1c			3 5,281,357
	4	Dividends (Schedule C, line 19)			4
	5	Interest			5
	6	Gross rents			6
	7	Gross royalties			7
	8	Capital gain net income (attach Schedule D (Form 1120))			8
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9
	10	Other income (see instructions—attach statement)			10
	11	Total income. Add lines 3 through 10 ▶			11 5,281,357
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ▶			12
	13	Salaries and wages (less employment credits)			13 3,688,283
	14	Repairs and maintenance			14 42,144
	15	Bad debts			15
	16	Rents			16 216,070
	17	Taxes and licenses			17 190,177
	18	Interest			18 51,013
	19	Charitable contributions SEE STMT 1			19 0
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20 4,459
	21	Depletion			21
	22	Advertising			22 30,856
	23	Pension, profit-sharing, etc., plans			23 3,772
	24	Employee benefit programs			24 112,832
	25	Domestic production activities deduction (attach Form 8903)			25
	26	Other deductions (attach statement) SEE STMT 2			26 1,044,913
	27	Total deductions. Add lines 12 through 26 ▶			27 5,384,519
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28 -103,162
	29a	Net operating loss deduction (see instructions)	29a		
	b	Special deductions (Schedule C, line 20)	29b		
	c	Add lines 29a and 29b			29c
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions)			30 -103,162
	31	Total tax (Schedule J, Part I, line 11)			31 0
	32	Total payments and refundable credits (Schedule J, Part II, line 21)			32
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			33
	34	Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed			34
	35	Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid			35
	36	Enter amount from line 35 you want: Credited to 2015 estimated tax ▶ Refunded ▶			36

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes ☐ No

Signature of officer: MATTHEW BAILEY — Date: 9/14/15 — Title: CHIEF FIN OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MOSES ALADE	MOSES ALADE	09/10/15		P00215683

Firm's name ▶ MOSES ALADE, CPA — Firm's EIN ▶ 20-0339245

Firm's address ▶ 312 MARSHALL AVE STE 1010 LAUREL, MD 20707 — Phone no. 301-497-9973

For Paperwork Reduction Act Notice, see separate instructions. DAA

Form 1120 (2014)

Schedule C **Dividends and Special Deductions** (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Schedule J Tax Computation and Payment (see instructions)

Part I-Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			2	0
3	Alternative minimum tax (attach Form 4626)			3	
4	Add lines 2 and 3			4	0
5a	Foreign tax credit (attach Form 1118)	5a			
b	Credit from Form 8834 (see instructions)	5b			
c	General business credit (attach Form 3800)	5c			
d	Credit for prior year minimum tax (attach Form 8827)	5d			
e	Bond credits from Form 8912	5e			
6	Total credits. Add lines 5a through 5e			6	
7	Subtract line 6 from line 4			7	
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	
9a	Recapture of investment credit (attach Form 4255)	9a			
b	Recapture of low-income housing credit (attach Form 8611)	9b			
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c			
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d			
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e			
f	Other (see instructions—attach statement)	9f			
10	Total. Add lines 9a through 9f			10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31			11	0

Part II-Payments and Refundable Credits

12	2013 overpayment credited to 2014			12	
13	2014 estimated tax payments			13	
14	2014 refund applied for on Form 4466			14	( )
15	Combine lines 12, 13, and 14			15	
16	Tax deposited with Form 7004			16	
17	Withholding (see instructions)			17	
18	Total payments. Add lines 15, 16, and 17			18	
19	Refundable credits from:				
a	Form 2439	19a			
b	Form 4136	19b			
c	Form 8827, line 8c	19c			
d	Other (attach statement—see instructions)	19d			
20	Total credits. Add lines 19a through 19d			20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32			21	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☒ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ 621610		
b	Business activity ▶ HEALTH CARE		
c	Product or service ▶ HOME HEALTH CARE		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		X
	If "Yes," enter name and EIN of the parent corporation ▶		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)	X	

Schedule K Other Information continued (see instructions)

		Yes	No
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (i) Percentage owned ▶ ..... and (ii) Owner's country ▶		X
c	The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶	▶	☐
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ..... If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.	▶	☐
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 0		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ..... If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.	▶	☐
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ $ 195,551		
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than $250,000?		X
14	If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $ ..... Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		X
15a	Did the corporation make any payments in 2014 that would require it to file Form(s) 1099?		X
b	If "Yes," did or will the corporation file required Forms 1099?		
16	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		X
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		X

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash		211,631		239,383
2a	Trade notes and accounts receivable	1,228,669		1,189,903	
b	Less allowance for bad debts	16,219	1,212,450	16,257	1,173,646
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (att. stmt.)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach stmt.)				
10a	Buildings and other depreciable assets	383,785		383,785	
b	Less accumulated depreciation	226,861	156,924	250,494	133,291
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach stmt.) STMT 3		268,039		267,309
15	Total assets		1,849,044		1,813,629
	Liabilities and Shareholders' Equity				
16	Accounts payable		22,005		20,781
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.) STMT 4		991,521		1,370,535
19	Loans from shareholders		502,225		502,225
20	Mortgages, notes, bonds payable in 1 year or more		284,441		200,863
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock				
	b Common stock	100	100	100	100
23	Additional paid-in capital		400,803		400,803
24	Retained earnings—Appropriated (att. stmt.)				
25	Retained earnings—Unappropriated		201,373		-128,254
26	Adjustments to SH equity (att. stmt.) STMT 5		-553,424		-553,424
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		1,849,044		1,813,629

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3 (see instructions).

1	Net income (loss) per books	-329,627	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest $	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize): STMT 6	38,805		STMT 8	
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation $ 19,175		a	Depreciation $	
b	Charitable contributions $ 4,403		b	Charitable contributions $	
c	Travel and entertainment $			STMT 9 22,206	22,206
	STMT 7 186,288	209,866	9	Add lines 7 and 8	22,206
6	Add lines 1 through 5	-80,956	10	Income (page 1, line 28)—line 6 less line 9	-103,162

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	201,373	5	Distributions: a Cash	
2	Net income (loss) per books	-329,627		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	-128,254	8	Balance at end of year (line 4 less line 7)	-128,254

SCHEDULE G (Form 1120)
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Information on Certain Persons Owning the Corporation's Voting Stock

▶ Attach to Form 1120.
▶ See instructions on page 2.

OMB No. 1545-0123

Name

P-B HEALTH HOME CARE AGENCY, INC

Employer identification number (EIN)

52-1682544

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock
JACKIE BAILEY	587-62-0647	USA	100.000

For Paperwork Reduction Act Notice, see the instructions for Form 1120.

Schedule G (Form 1120) (Rev. 12-2011)

DAA

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.
▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No. 1545-0172

2014

Attachment Sequence No. **179**

Name(s) shown on return
P-B HEALTH HOME CARE AGENCY, INC

Identifying number
52-1682544

Business or activity to which this form relates
REGULAR DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	4,459
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶		

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property			25 yrs.		S/L	
g	25-year property			27.5 yrs.	MM	S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year			12 yrs.	S/L	
c	40-year			40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	4,459
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2014)

DAA

Form 4562 (2014)

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions):					
43 Amortization of costs that began before your 2014 tax year				43	17,188
44 Total. Add amounts in column (f). See the instructions for where to report				44	17,188

DAA Form 4562 (2014)

PBHEA2544 09/08/2016 5:00 PM

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2015 or tax year beginning ..... , ending .....

▶ Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

OMB No. 1545-0123

2015

A Check if:
1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐

TYPE OR PRINT

Name: P-B HEALTH HOME CARE AGENCY,INC

Number, street, and room or suite no. If a P.O. box, see instructions: 2535 SAINT PAUL STREET

City or town, state, or province, country, and ZIP or foreign postal code: BALTIMORE MD 21218

B Employer identification number: 52-1682544

C Date incorporated: 04/24/1989

D Total assets (see instructions): $ 1,777,179

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1a	Gross receipts or sales	1a	8,210,743	
	b	Returns and allowances	1b	1,854,071	
	c	Balance. Subtract line 1b from line 1a			1c 6,356,672
	2	Cost of goods sold (attach Form 1125-A)			2
	3	Gross profit. Subtract line 2 from line 1c			3 6,356,672
	4	Dividends (Schedule C, line 19)			4
	5	Interest			5 55
	6	Gross rents			6
	7	Gross royalties			7
	8	Capital gain net income (attach Schedule D (Form 1120))			8
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9
	10	Other income (see instructions—attach statement) SEE STMT 1			10 1,159
	11	**Total income.** Add lines 3 through 10 ▶			11 6,357,886
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions—attach Form 1125-E) ▶			12 242,430
	13	Salaries and wages (less employment credits)			13 4,020,591
	14	Repairs and maintenance			14 39,894
	15	Bad debts			15
	16	Rents			16 207,723
	17	Taxes and licenses			17 394,174
	18	Interest			18 51,104
	19	Charitable contributions SEE STMT 2			19 0
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20 2,676
	21	Depletion			21
	22	Advertising			22 25,947
	23	Pension, profit-sharing, etc., plans			23
	24	Employee benefit programs			24 115,097
	25	Domestic production activities deduction (attach Form 8903)			25
	26	Other deductions (attach statement) SEE STMT 3			26 1,122,738
	27	**Total deductions.** Add lines 12 through 26 ▶			27 6,222,374
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28 135,512
	29a	Net operating loss deduction (see instructions)	29a	135,512	
	b	Special deductions (Schedule C, line 20)	29b		
	c	Add lines 29a and 29b			29c 135,512
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28 (see instructions)			30 0
	31	Total tax (Schedule J, Part I, line 11)			31 0
	32	Total payments and refundable credits (Schedule J, Part II, line 21)			32
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			33
	34	**Amount owed.** If line 32 is smaller than the total of lines 31 and 33, enter amount owed			34
	35	**Overpayment.** If line 32 is larger than the total of lines 31 and 33, enter amount overpaid			35
	36	Enter amount from line 35 you want: **Credited to 2016 estimated tax** ▶ **Refunded** ▶			36

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Signature of officer MATTHEW BAILEY Date 9-9-16 Title CHIEF FIN OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MOSES ALADE	MOSES ALADE	09/08/16		P00215683

Firm's name ▶ MOSES ALADE, CPA — Firm's EIN ▶ 20-0339245

Firm's address ▶ 312 MARSHALL AVE STE 1010 LAUREL, MD 20707 — Phone no. 301-497-9973

For Paperwork Reduction Act Notice, see separate instructions. Form **1120** (2015)

DAA

Form 1120 (2015) P-B HEALTH HOME CARE AGENCY, INC 52-1682544

Schedule C **Dividends and Special Deductions** (see instructions)

		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	**Total.** Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	**Total dividends.** Add lines 1 through 17. Enter here and on page 1, line 4 ▶			
20	**Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ▶			

Schedule J Tax Computation and Payment (see instructions)

Part I–Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) ▶ ☐				
2	Income tax. Check if a qualified personal service corporation (see instructions) ▶ ☐			2	0
3	Alternative minimum tax (attach Form 4626)			3	
4	Add lines 2 and 3			4	0
5a	Foreign tax credit (attach Form 1118)	5a			
b	Credit from Form 8834 (see instructions)	5b			
c	General business credit (attach Form 3800)	5c			
d	Credit for prior year minimum tax (attach Form 8827)	5d			
e	Bond credits from Form 8912	5e			
6	**Total credits.** Add lines 5a through 5e			6	
7	Subtract line 6 from line 4			7	
8	Personal holding company tax (attach Schedule PH (Form 1120))			8	
9a	Recapture of investment credit (attach Form 4255)	9a			
b	Recapture of low-income housing credit (attach Form 8611)	9b			
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c			
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d			
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e			
f	Other (see instructions—attach statement)	9f			
10	**Total.** Add lines 9a through 9f			10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31			11	0

Part II–Payments and Refundable Credits

12	2014 overpayment credited to 2015			12	
13	2015 estimated tax payments			13	
14	2015 refund applied for on Form 4466			14	( )
15	Combine lines 12, 13, and 14			15	
16	Tax deposited with Form 7004			16	
17	Withholding (see instructions)			17	
18	**Total payments.** Add lines 15, 16, and 17			18	
19	Refundable credits from:				
a	Form 2439	19a			
b	Form 4136	19b			
c	Form 8827, line 8c	19c			
d	Other (attach statement—see instructions)	19d			
20	**Total credits.** Add lines 19a through 19d			20	
21	**Total payments and credits.** Add lines 18 and 20. Enter here and on page 1, line 32			21	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☒ Cash b ☐ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the:		
a	Business activity code no. ▶ 621610		
b	Business activity ▶ HEALTH CARE		
c	Product or service ▶ HOME HEALTH CARE		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		X
	If "Yes," enter name and EIN of the parent corporation ▶		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)	X	

Schedule K Other Information continued (see instructions)

		Yes	No
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851,** Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: **(i)** Percentage owned ▶ ..... and **(ii)** Owner's country ▶ ..... **(c)** The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶		X
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ 0		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ $ 298,713		
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ $		X
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		X
15a	Did the corporation make any payments in 2015 that would require it to file Form(s) 1099?	X	
b	If "Yes," did or will the corporation file required Forms 1099?	X	
16	During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		X
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		X

Form 1120 (2015) P-B HEALTH HOME CARE AGENCY, INC 52-1682544

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash		239,383		291,965
2a Trade notes and accounts receivable	1,189,903		1,122,827	
b Less allowance for bad debts	16,257	1,173,646	16,219	1,106,608
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (att. stmt.)				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach stmt.)				
10a Buildings and other depreciable assets	383,785		383,785	
b Less accumulated depreciation	250,494	133,291	273,884	109,901
11a Depletable assets				
b Less accumulated depletion				
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization				
14 Other assets (attach stmt.) STMT 4		267,309		268,705
15 Total assets		1,813,629		1,777,179
Liabilities and Shareholders' Equity				
16 Accounts payable		20,781		38,725
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (att. stmt.) STMT 5		1,370,535		1,371,661
19 Loans from shareholders		502,225		502,225
20 Mortgages, notes, bonds payable in 1 year or more		200,863		158,908
21 Other liabilities (attach statement)				
22 Capital stock: a Preferred stock				
b Common stock	100	100	100	100
23 Additional paid-in capital		400,803		400,803
24 Retained earnings—Appropriated (att. stmt.)				
25 Retained earnings—Unappropriated		-128,254		-141,819
26 Adjustments to SH equity (att. stmt.) STMT 6		-553,424		-553,424
27 Less cost of treasury stock				
28 Total liabilities and shareholders' equity		1,813,629		1,777,179

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3 (see instructions).

1 Net income (loss) per books	-13,565	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest $	
2 Federal income tax per books			
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize): STMT 7	67,075	8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation $	
a Depreciation $ 20,714		b Charitable contributions $ STMT 9 16,209	16,209
b Charitable contributions $			16,209
c Travel and entertainment $ STMT 8 77,497	98,211	9 Add lines 7 and 8	16,209
6 Add lines 1 through 5	151,721	10 Income (page 1, line 28)—line 6 less line 9	135,512

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year	-128,254	5 Distributions: a Cash	
2 Net income (loss) per books	-13,565	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	
		7 Add lines 5 and 6	
4 Add lines 1, 2, and 3	-141,819	8 Balance at end of year (line 4 less line 7)	-141,819

PBHEA2544 P-B Health Home Care Agency,Inc 09/08/2016 5:00 PM

52-1682544

MD Asset Report

FYE: 12/31/2015

Form 1120, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	MD Prior	MD Current	Federal Current	Difference Fed - MD
Prior MACRS:								
1	Computers	4/11/95	7,465	7,465	7,465	0	0	0
2	Computers	7/01/00	748	748	748	0	0	0
3	Computers	7/10/00	682	682	682	0	0	0
4	Computers	7/10/00	682	682	682	0	0	0
5	Computers	7/10/00	682	682	682	0	0	0
6	Computers	7/10/00	682	682	682	0	0	0
7	Computers	7/10/00	682	682	682	0	0	0
8	Hand Held Computer	7/31/04	608	608	608	0	0	0
9	Hand Held Computer	7/31/04	608	608	608	0	0	0
10	Hand Held Computer	7/31/04	608	608	608	0	0	0
11	Hand Held Computer	7/31/04	608	608	608	0	0	0
12	Hand Held Computer	7/31/04	608	608	608	0	0	0
13	Hand Held Computer	7/31/04	608	608	608	0	0	0
14	Hand Held Computer	7/31/04	608	608	608	0	0	0
15	Hand Held Computer	7/31/04	608	608	608	0	0	0
16	Hand Held Computer	7/31/04	608	608	608	0	0	0
17	Hand Held Computer	7/31/04	608	608	608	0	0	0
18	Hand Held Computer	7/31/04	608	608	608	0	0	0
19	Hand Held Computer	7/31/04	608	608	608	0	0	0
20	Security Camera	10/11/07	831	831	831	0	0	0
21	Monitor	10/16/07	577	577	577	0	0	0
22	Computer	10/16/07	756	756	756	0	0	0
23	Computer	1/10/08	2,285	2,285	2,285	0	0	0
24	Computer	3/14/08	845	845	845	0	0	0
25	Computer	3/17/08	1,690	1,690	1,690	0	0	0
26	Computer	3/31/08	1,568	1,568	1,568	0	0	0
27	Computer	4/03/08	1,086	1,086	1,086	0	0	0
28	Telephone System	8/14/00	12,332	12,332	12,332	0	0	0
29	Telephone System	8/15/00	14,303	14,303	14,303	0	0	0
30	Furniture	8/15/00	27,804	27,804	27,804	0	0	-0
61	Computer	1/11/13	1,798	1,798	1,097	281	140	-141
62	Monitor	4/10/13	1,278	1,278	703	230	115	-115
63	Laptop	5/10/13	1,043	1,043	574	187	94	-93
64	Server	9/10/13	3,716	3,716	1,821	758	379	-379
65	Outlet	9/10/13	1,033	1,033	506	211	106	-105
66	Server	10/11/13	13,182	13,182	5,668	3,006	1,503	-1,503
67	Printer	10/11/13	1,842	1,842	792	420	210	-210
68	Server	11/10/13	1,138	1,138	489	260	129	-131
			108,026	108,026	94,646	5,353	2,676	-2,677
Amortization:								
31	Leasehold Improvement	12/19/00	10,545	10,545	10,545	0	0	0
32	Leasehold Improvement	3/06/01	10,675	10,675	10,570	105	105	0
33	Leasehold Improvement	6/22/01	7,815	7,815	7,815	0	0	0
34	Leasehold Improvement	6/25/01	5,200	5,200	5,200	0	0	0
35	Leasehold Improvement	6/14/02	9,638	9,638	8,995	643	643	0
36	Leasehold Improvement	10/18/02	88,301	88,301	52,169	5,887	5,887	0
37	Leasehold Improvement	1/25/08	5,526	5,526	2,210	369	369	0
38	Leasehold Improvement	2/15/08	4,333	4,333	1,733	289	289	0
40	Leasehold Improvement	2/22/08	5,526	5,526	2,210	369	369	0
41	Leasehold Improvement	3/14/08	5,526	5,526	2,210	369	369	0
42	Leasehold Improvement	3/18/08	2,000	2,000	800	133	133	0
43	Leasehold Improvement	4/11/08	2,333	2,333	933	156	156	0
44	Leasehold Improvement	4/11/08	5,526	5,526	2,210	369	369	0
45	Leasehold Improvement	5/06/08	1,404	1,404	562	93	93	0
46	Leasehold Improvement	6/05/08	2,500	2,500	1,000	167	167	0
47	Leasehold Improvement	2/15/08	4,333	4,333	1,733	289	289	0
48	Leasehold Improvement	1/13/11	8,316	8,316	2,218	554	554	0
49	Leasehold Improvement	3/17/11	1,517	1,517	388	101	101	0
50	Leasehold Improvement	4/11/11	1,517	1,517	379	101	101	0
51	Leasehold Improvement	4/11/11	1,517	1,517	379	101	101	0
52	Leasehold Improvement	5/27/11	3,000	3,000	733	200	200	0
53	Leasehold Improvement	3/14/11	1,875	1,875	479	125	125	0
54	Leasehold Improvement	4/07/11	1,200	1,200	300	80	80	0
55	Leasehold Improvement	9/23/11	2,880	2,880	640	192	192	0
56	Leasehold Improvement	9/23/11	2,723	2,723	605	182	182	0
57	Leasehold Improvement	12/20/11	3,177	3,177	653	212	212	0

PBHEA2544 P-B Health Home Care Agency,Inc
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MD Asset Report

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Asset	Description	Date In Service	Cost	Basis for Depr	MD Prior	MD Current	Federal Current	Difference Fed - MD
58	Leasehold Improvement	12/20/11	2,000	2,000	411	133	133	0
59	Lease hold Improvement	1/07/10	67,226	67,226	17,927	4,482	4,482	0
60	Lease hold Improvement	6/30/12	7,620	7,620	1,312	508	508	0
			275,749	275,749	137,319	16,209	16,209	0
	Grand Totals		383,775	383,775	231,965	21,562	18,885	-2,677
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		383,775	383,775	231,965	21,562	18,885	-2,677

PBHEA2544 P-B Health Home Care Agency,Inc 09/08/2016 5:00 PM
52-1682544 **MD Future Depreciation Report FYE: 12/31/16**
FYE: 12/31/2015 **Form 1120, Page 1**

Asset	Description	Date In Service	Cost	MD
Prior MACRS:				
1	Computers	4/11/95	7,465	0
2	Computers	7/01/00	748	0
3	Computers	7/10/00	682	0
4	Computers	7/10/00	682	0
5	Computers	7/10/00	682	0
6	Computers	7/10/00	682	0
7	Computers	7/10/00	682	0
8	Hand Held Computer	7/31/04	608	0
9	Hand Held Computer	7/31/04	608	0
10	Hand Held Computer	7/31/04	608	0
11	Hand Held Computer	7/31/04	608	0
12	Hand Held Computer	7/31/04	608	0
13	Hand Held Computer	7/31/04	608	0
14	Hand Held Computer	7/31/04	608	0
15	Hand Held Computer	7/31/04	608	0
16	Hand Held Computer	7/31/04	608	0
17	Hand Held Computer	7/31/04	608	0
18	Hand Held Computer	7/31/04	608	0
19	Hand Held Computer	7/31/04	608	0
20	Security Camera	10/11/07	831	0
21	Monitor	10/16/07	577	0
22	Computer	10/16/07	756	0
23	Computer	1/10/08	2,285	0
24	Computer	3/14/08	845	0
25	Computer	3/17/08	1,690	0
26	Computer	3/31/08	1,568	0
27	Computer	4/03/08	1,086	0
28	Telephone System	8/14/00	12,332	0
29	Telephone System	8/15/00	14,303	0
30	Furniture	8/15/00	27,804	0
61	Computer	1/11/13	1,798	198
62	Monitor	4/10/13	1,278	145
63	Laptop	5/10/13	1,043	119
64	Server	9/10/13	3,716	455
65	Outlet	9/10/13	1,033	126
66	Server	10/11/13	13,182	1,803
67	Printer	10/11/13	1,842	252
68	Server	11/10/13	1,138	155
			108,026	3,253
Amortization:				
31	Leasehold Improvement	12/19/00	10,545	0
32	Leasehold Improvement	3/06/01	10,675	0
33	Leasehold Improvement	6/22/01	7,815	0
34	Leasehold Improvement	6/25/01	5,200	0
35	Leasehold Improvement	6/14/02	9,638	0
36	Leasehold Improvement	10/18/02	88,301	5,887
37	Leasehold Improvement	1/25/08	5,526	368
38	Leasehold Improvement	2/15/08	4,333	289
40	Leasehold Improvement	2/22/08	5,526	368
41	Leasehold Improvement	3/14/08	5,526	368
42	Leasehold Improvement	3/18/08	2,000	134
43	Leasehold Improvement	4/11/08	2,333	155
44	Leasehold Improvement	4/11/08	5,526	368
45	Leasehold Improvement	5/06/08	1,404	94
46	Leasehold Improvement	6/05/08	2,500	166
47	Leasehold Improvement	2/15/08	4,333	289
48	Leasehold Improvement	1/13/11	8,316	555
49	Leasehold Improvement	3/17/11	1,517	101
50	Leasehold Improvement	4/11/11	1,517	101
51	Leasehold Improvement	4/11/11	1,517	101
52	Leasehold Improvement	5/27/11	3,000	200
53	Leasehold Improvement	3/14/11	1,875	125
54	Leasehold Improvement	4/07/11	1,200	80

Appendix E

I hereby declare and affirm under the penalties of perjury that the facts stated in this application and its attachments are true and correct to the best of my knowledge, information and belief.

M. H. Bailey

Signature of Owner or Authorized Agent of the Applicant

MATTHEW H. BAILEY, CFO

Print name and title

Date: 12-13-2016

I hereby declare and affirm under the penalties of perjury that the facts stated in this application and its attachments are true and correct to the best of my knowledge, information and belief.

Lena M. Woody

Signature of Owner or Authorized Agent of the Applicant

Lena M. Woody, Asst. to CFO

Print name and title

Date: Dec. 13, 2016

I hereby declare and affirm under the penalties of perjury that the facts stated in this Completeness and Additional Information response are true and correct to the best of my knowledge, information, and belief.

Signature

12/13/16
Date