Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 7/01 **, 2011, and ending** 6/30 **, 2012**

B Check if applicable
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Terminated
- [ ] Amended return
- [ ] Application pending

C
Home & Community Services, Inc.
P.O. Box 1803
Macon, GA 31202

D Employer Identification Number: 43-2007492

E Telephone number: (478) 621-2070

G Gross receipts $ 7,468,489.

F Name and address of principal officer: Same As C Above

H(a) Is this a group return for affiliates? [ ] Yes [X] No
H(b) Are all affiliates included? [ ] Yes [ ] No
If 'No,' attach a list (see instructions)

I Tax-exempt status [X] 501(c)(3) [ ] 501(c) ( ) ◄ (insert no) [ ] 4947(a)(1) or [ ] 527

J Website: ► www.source-ga.org

H(c) Group exemption number ►

K Form of organization [X] Corporation [ ] Trust [ ] Association [ ] Other ► **L** Year of Formation 2003 **M** State of legal domicile GA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities To provide the leading model of home and community-based care as part of an integrated health care delivery system for individuals with chronic and post-acute health and social needs, as well as support to our clients, their families and care givers.

2 Check this box ► [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	4
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	4
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	316
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)		
	9	Program service revenue (Part VIII, line 2g)	14,001,245.	7,468,489.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	500.	
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,001,745.	7,468,489.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9,521,733.	5,534,503.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ►		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,173,118.	2,946,614.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	15,694,851.	8,481,117.
	19	Revenue less expenses Subtract line 18 from line 12	-1,693,106.	-1,012,628.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	2,260,484.	264,359.
	21	Total liabilities (Part X, line 26)	1,027,657.	59,372.
	22	Net assets or fund balances Subtract line 21 from line 20	1,232,827.	204,987.

RECEIVED
MAY 22 2013
OGDEN, UT
IRS-OSC

SCANNED JUN 18 2013

Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge

Sign Here

Lorraine T. Taylor — Signature of officer — Date 05/13/2013

Lorraine T. Taylor, Secretary — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
J RANDOLPH NICHOLS		MAY 13 2013		P00347246

Firm's name ► McNair, McLemore, Middlebrooks
Firm's address ► Post Office Box One, Macon, GA 31202-0001
Firm's EIN ► 58-1094351
Phone no (478) 746-6277

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

a

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

1 Briefly describe the organization's mission

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If 'Yes,' describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If 'Yes,' describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code [redacted]) (Expenses $ 8,481,117. including grants of $) (Revenue $ 7,468,489.)

Provided a central, efficient and cost-effective source to supply residents and patients with needed health care and related services, as well as healthcare transportation services as a member of an integrated health care delivery system.

Consistent with the policies and procedures previously adopted by the board of directors of Community Health Systems, Inc., the Section 509(a)(3) supporting organization and parent entity of the integrated health care delivery system of which the Organization is a member, the Organization provides substantial community benefit to the communities it serves pursuant to both community benefit guidelines and a charity care policy. The Organization continues to assess and develop programs to benefit the community.

4b (Code [redacted]) (Expenses $ including grants of $) (Revenue $)

4c (Code [redacted]) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ► 8,481,117.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If 'Yes,' complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If 'Yes,' complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If 'Yes,' complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If 'Yes,' complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If 'Yes,' complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If 'Yes,' complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If 'Yes,' complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If 'Yes,' complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If 'Yes,' complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI, XII, and XIII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If 'Yes,' complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If 'Yes,' complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If 'Yes,' complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I (see instructions)*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If 'Yes,' complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If 'Yes,' complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If 'Yes,' complete Schedule I, Parts I and III*	22		X
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If 'Yes,' complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, and that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K If 'No,' go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If 'Yes,' complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If 'Yes,' complete Schedule L. Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If 'Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If 'Yes,' complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If 'Yes,' complete Schedule R, Part I*	33	X	
34	Was the organization related to any tax-exempt or taxable entity? *If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If 'Yes,' complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If 'Yes,' complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V ☐

			Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a 618			
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b 0			
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 316			
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b If 'Yes' has it filed a Form 990-T for this year? *If 'No,' provide an explanation in Schedule O*		3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b If 'Yes,' enter the name of the foreign country ►				
See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?		6a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7 Organizations that may receive deductible contributions under section 170(c).				
a Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7d			
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		X
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		
9 Sponsoring organizations maintaining donor advised funds.				
a Did the organization make any taxable distributions under section 4966?		9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?		9b		
10 Section 501(c)(7) organizations. Enter				
a Initiation fees and capital contributions included on Part VIII, line 12	10a			
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11 Section 501(c)(12) organizations. Enter				
a Gross income from members or shareholders	11a			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a Is the organization licensed to issue qualified health plans in more than one state?		13a		
Note. See the instructions for additional information the organization must report on Schedule O				
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c Enter the amount of reserves on hand	13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation in Schedule O*		14b		

Part VI Governance, Management and Disclosure *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	1a 5			
b Enter the number of voting members included in line 1a, above, who are independent	1b 5			
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee? See Schedule O		2	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? See Sch O		4	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6 Did the organization have members or stockholders? See Schedule O		6	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? See Schedule O		7a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?		7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a The governing body?		8a	X	
b Each committee with authority to act on behalf of the governing body?		8b	X	
9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If 'Yes,' provide the names and addresses in Schedule O*		9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990 See Schedule O			
12a Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	12a	X	
b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this is done* See Schedule O	12c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a	X	
b Other officers of key employees of the organization See Schedule O	15b	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions)			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► GA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply

[ ] Own website [ ] Another's website [X] Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year See Schedule O

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization
► Home & Community Services, Inc P.O. Box 1803, Macon, Georgia 31202 (478) 621-2070

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of 'key employee '
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099 MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) Joseph A. Wall Chairman	4	X						0.	24,000.	0.
(2) Paul A. Cable Director	4	X						0.	24,000.	0.
(3) James B. Patton Director	4	X						0.	24,000.	0.
(4) J. Olan Jones Director	4	X						0.	24,000.	0.
(5) Buddy Ponder Director	4	X						0.	24,000.	0.
(6) Maida Eugenia Ginn President	40			X				153,853.	0.	14,344.
(7) Claudette L. Slade Vice President	40			X				133,450.	0.	18,164.
(8) Tracie P. Clark Vice President	40			X				97,415.	0.	17,219.
(9) Lorraine T. Taylor Secretary	4			X				0.	597,400.	22,831.
(10) Geneen Ransaw Vice President	40			X				77,493.	0.	15,531.
(11) Teresa Moody President	10			X				0.	133,900.	18,116.
(12) Michelle Moore-Andrews President	13.33			X				0.	244,830.	23,061.
(13) Ronnie D. Rollins Director	0						X	0.	1,205,100.	24,336.
(14) T. Randolph Coody Director	0						X	0.	158,363.	21,770.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(cont)*

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total ►								462,211.	2,459,593.	175,372.
c Total from continuation sheets to Part VII, Section A ►								0.	0.	0.
d Total (add lines 1b and 1c) ►								462,211.	2,459,593.	175,372.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ► 2

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*	3	X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If 'Yes' complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ► 0

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lns 1a-1f	$				
	h Total. Add lines 1a-1f ►					
PROGRAM SERVICE REVENUE		Business Code				
	2a Governmental Programs Rev		7,467,601.	7,467,601.		
	b Program Revenues		888.	888.		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f ►		7,468,489.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts) ►					
	4 Income from investment of tax-exempt bond proceeds ►					
	5 Royalties ►					
		(i) Real / (ii) Personal				
	6a Gross rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) ►					
	7a Gross amount from sales of assets other than inventory	(i) Securities / (ii) Other				
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss) ►					
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events ►					
	9a Gross income from gaming activities See Part IV, line 19	a				
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities ►					
	10a Gross sales of inventory, less returns and allowances	a				
	b Less cost of goods sold	b				
	c Net income or (loss) from sales of inventory ►					
	Miscellaneous Revenue	Business Code				
	11a Miscellaneous	623990				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d ►					
	12 Total revenue. See instructions ►		7,468,489.	7,468,489.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	527,469.	527,469.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	3,991,918.	3,991,918.		
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	77,462.	77,462.		
9 Other employee benefits	602,894.	602,894.		
10 Payroll taxes	334,760.	334,760.		
11 Fees for services (non-employees)				
a Management				
b Legal	564.	564.		
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	19,491.	19,491.		
14 Information technology				
15 Royalties				
16 Occupancy	862,661.	862,661.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	22,601.	22,601.		
23 Insurance	46,166.	46,166.		
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a Contracted Services	799,399.	799,399.		
b Other Administrative	769,903.	769,903.		
c Supported Organization Fees	332,034.	332,034.		
d Utilities	49,724.	49,724.		
e All other expenses	44,071.	44,071.		
25 Total functional expenses Add lines 1 through 24e	8,481,117.	8,481,117.	0.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
ASSETS	1	Cash – non-interest-bearing		555,781.	1	7,621.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,243,140.	4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		174,111.	9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a			
	b	Less accumulated depreciation	10b	232,785.	10c	
	11	Investments – publicly traded securities			11	
	12	Investments – other securities See Part IV, line 11			12	
	13	Investments – program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		54,667.	15	256,738.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		2,260,484.	16	264,359.
LIABILITIES	17	Accounts payable and accrued expenses		1,027,657.	17	59,372.
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		1,027,657.	26	59,372.
NET ASSETS OR FUND BALANCES		**Organizations that follow SFAS 117, check here ► [X] and complete lines 27 through 29 and lines 33 and 34.**				
	27	Unrestricted net assets		1,232,827.	27	204,987.
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, check here ► [ ] and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		1,232,827.	33	204,987.
	34	Total liabilities and net assets/fund balances		2,260,484.	34	264,359.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,468,489.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,481,117.
3	Revenue less expenses Subtract line 2 from line 1	3	-1,012,628.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,232,827.
5	Other changes in net assets or fund balances (explain in Schedule O) See Schedule O	5	-15,212.
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	204,987.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII [ ]

			Yes	No
1	Accounting method used to prepare the Form 990 [ ] Cash [X] Accrual [ ] Other ______ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
d	If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► **Attach to Form 990 or Form 990-EZ.** ► **See separate instructions.**

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization	Employer identification number
Home & Community Services, Inc.	43-2007492

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 [ ] A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)** Enter the hospital's name, city, and state

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)

9 [X] An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 [ ] An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a [ ] Type I **b** [ ] Type II **c** [ ] Type III — Functionally integrated **d** [ ] Type III — Other

e [ ] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box [ ]

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

			Yes	No
(i)	A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	**11g (i)**		
(ii)	A family member of a person described in (i) above?	**11g (ii)**		
(iii)	A 35% controlled entity of a person described in (i) or (ii) above?	**11g (iii)**		

h Provide the following information about the supported organization(s)

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section **(see instructions)**)	(iv) Is the organization in column (i) listed in your governing document? Yes	No	(v) Did you notify the organization in column (i) of your support? Yes	No	(vi) Is the organization in column (i) organized in the US? Yes	No	(vii) Amount of support
(A)										
(B)										
(C)										
(D)										
(E)										
Total										

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III If the organization fails to qualify under the tests listed below, please complete Part III)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any 'unusual grants ')						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc (see instructions) | 12 |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)) | 14 | %

15 Public support percentage from 2010 Schedule A, Part II, line 14 | 15 | %

16a **33-1/3% support test – 2011.** If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3% support test – 2010.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

17a **10%-facts-and-circumstances test – 2011.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test The organization qualifies as a publicly supported organization ► ☐

b **10%-facts-and-circumstances test – 2010.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test The organization qualifies as a publicly supported organization ► ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II If the organization fails to qualify under the tests listed below, please complete Part II)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants ')						0.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	10248984.	12809780.	15048870.	14001245.	7,468,489.	59,577,368.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 **Total.** Add lines 1 through 5	10248984.	12809780.	15048870.	14001245.	7,468,489.	59,577,368.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 **Public support** (Subtract line 7c from line 6)						59,577,368.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	10248984.	12809780.	15048870.	14001245.	7,468,489.	59,577,368.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	0.	0.	0.	0.	0.	0.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0.
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						0.
13 **Total support.** (Add lns 9, 10c, 11, and 12)	10248984.	12809780.	15048870.	14001245.	7,468,489.	59,577,368.

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► [ ]

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2011** (line 10c, column (f) divided by line 13, column (f))	17	0.00 %
18 Investment income percentage from **2010** Schedule A, Part III, line 17	18	0.00 %

19a **33-1/3% support tests – 2011.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► [X]

b **33-1/3% support tests – 2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► [ ]

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► [ ]

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization: Home & Community Services, Inc.

Employer identification number: 43-2007492

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II **Conservation Easements.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► ______

4 Number of states where property subject to conservation easement is located ► ______

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► ______

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► $ ______

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► $ ______

(ii) Assets included in Form 990, Part X ► $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► $ ______

b Assets included in Form 990, Part X ► $ ______

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ► _____ %

b Permanent endowment ► _____ %

c Temporarily restricted endowment ► _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ►				0.

Part VII **Investments – Other Securities.** See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total *(Column (b) must equal Form 990 Part X, column (B) line 12.)* ►		

Part VIII **Investments – Program Related.** See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)* ►		

Part IX **Other Assets.** See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) Construction Work in Progress	256,738.
(2) Other	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B), line 15.)* ►	256,738.

Part X **Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ►	

2 FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	7,468,489.
2	Total expenses (Form 990, Part IX, column (A), line 25)	8,481,117.
3	Excess or (deficit) for the year Subtract line 2 from line 1	-1,012,628.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV) See Part XIV	-15,212.
9	Total adjustments (net) Add lines 4 through 8	-15,212.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	-1,027,840.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	7,468,489.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	7,468,489.
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12)*			5	7,468,489.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	8,481,117.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	8,481,117.
4	Amounts included on Form 990, Part IX, line 25, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18)*			5	8,481,117.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Part XIV Supplemental Information (continued)

Schedule D, Part XI, Line 8
Other Changes In Net Assets Or Fund Balances

Distribution of Net Assets	$	-15,212.
Total	$	-15,212.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.
► Attach to Form 990. ► See separate instructions.

OMB No 1545 0047

2011

Open to Public Inspection

Name of the organization: Home & Community Services, Inc.

Employer identification number: 43-2007492

Part I Questions Regarding Compensation

			Yes	No
1 a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director Explain in Part III ☒ Compensation committee ☒ Independent compensation consultant ☒ Form 990 of other organizations ☐ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If 'Yes' to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If 'Yes' to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III	7		X
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If 'Yes,' describe in Part III	8		X
9	If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable columns (D) and (E) amounts for that individual

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation: (i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
1 Maida Eugenia Ginn	(i)	153,853.	0.	0.	3,030.	11,314.	168,197.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 Claudette L. Slade	(i)	133,450.	0.	0.	5,290.	12,874.	151,614.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3 Lorraine T. Taylor	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	597,400.	0.	0.	9,800.	13,031.	620,231.	0.
4 Teresa Moody	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	133,900.	0.	0.	5,357.	12,759.	152,016.	0.
5 Michelle Moore-Andrews	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	244,830.	0.	0.	9,795.	13,266.	267,891.	0.
6 Ronnie D. Rollins	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	1,205,100.	0.	0.	9,800.	14,536.	1,229,436.	0.
7 T. Randolph Coody	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	158,363.	0.	0.	6,337.	15,433.	180,133.	0.
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, for Part II. Also complete this part for any additional information

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization	Employer identification number
Home & Community Services, Inc.	43-2007492

Form 990, Part III, Line 1 - Organization Mission

To provide the leading model of home and community-based care as part of an integrated health care delivery system for individuals with chronic and post-acute health and social needs, as well as support to our clients, their families and care givers.

Form 990, Part VI, Line 2 - Business or Family Relationship of Officers, Directors, Etc.

Each of the directors of the Organization, Messrs. Wall, Patton, Cable and Jones, are also members of the board of directors of Community Health Ventures, Inc., a taxable Georgia corporation which is a related organization. This director overlap creates a business relationship. A business relationship also exists between Lorraine T. Taylor and the persons listed above because she is an officer of both the Organization and Community Health Ventures, Inc.

Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents

The Organization has amended and restated By-Laws, attached as a part of this return.

Form 990, Part VI, Line 6 - Explanation of Classes of Members or Shareholder

The Organization has a sole member, Community Health Systems, Inc., a nonprofit Georgia corporation.

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

Under the Organization's Bylaws, while it is the sole member of the Organization, Community Health Systems, Inc., as a Type I Section 509(a)(3) and Section 501(c)(3) supporting organization, has the sole right to elect, replace and to remove the members of the Organization's board of directors and shall ensure that at all times, a majority of the members of the Organization's board of directors shall be composed of persons who are concurrently serving as members of the board of directors of Community Health Systems, Inc.

Name of the organization: Home & Community Services, Inc.

Employer identification number: 43-2007492

Form 990, Part VI, Line 11b - Form 990 Review Process

This process involves the electronic posting of the draft Form 990 with all its schedules for the Organization's board of directors to review followed, after a sufficient review period, by a meeting of the board at which board members will have the opportunity to ask questions of management and the outside tax advisors involved in the preparation of the Form 990.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The organization regularly and consistently monitors and enforces compliance with its conflicts of interest policy. Such compliance is effectuated through the Organization's board of directors' review of annual conflict disclosure statements from the directors as well as receipt and review of conflict disclosure statements with respect to certain proposed transactions or arrangements the Organization is considering prior to any board action with respect to such matters. The conflicts policy outlines the specific procedure to be followed to determine whether interested persons have actual conflicts of interest. If it is determined that a board member has an actual conflict of interest, then such board member is not allowed to participate in the board deliberations on the specific matter and is excused from, and is not allowed to participate in any board vote on the matter.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees

The Organization regularly and consistently complies with the compensation approval process which is part of its conflicts of interest policy. Every two to three years, on average, the Organization participates in a comprehensive process conducted on its behalf by the compensation committee of the board of directors of Community Health Systems, Inc., its sole member and parent of the integrated health care delivery system in which the Organization is a member. This process involves review of comparability data compiled by an independent third-party compensation consultant. Comparability data is gathered for the Organization's senior

Name of the organization: Home & Community Services, Inc.

Employer identification number: 43-2007492

Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees (continued)

management, and on occasion, key or highly compensated employees, and, based on the same, the consultant issues a written report reflecting the consultant's opinion concerning whether the proposed compensation arrangements constitute reasonable compensation under Section 4958 of the Code. This process is conducted by the compensation committee, which then makes recommendations to the board of directors. The board of directors is also provided with materials regarding the compensation review, including copies of the consultant's report. The board then votes as to the reasonableness of each of the individual compensation arrangements (if any disqualified or otherwise conflicted individuals are present at the meeting, they do not participate in the deliberations and are excused from the room during the vote).

The process is designed and carried out by the board of directors in a manner designed to satisfy all three of the requirements necessary to establish the rebuttable presumption of reasonableness with respect to compensation arrangements for disqualified persons under Section 53.4958-6 of the Regulations. As part of this process, outside counsel is retained to further advise the board on the rebuttable presumption process and to provide the board with a legal opinion regarding the same. As a final step, each part of the process required to establish the rebuttable presumption is documented using the Rebuttable Presumption Checklist released by the IRS.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The Organization's governing documents, conflict of interest policy and financial statements are available for public inspection upon request in accordance with the Section 6104(d) disclosure requirements.

Form 990, Part XI, Line 5
Other Changes in Net Assets or Fund Balances

Distribution of Net Assets		$ -15,212.
	Total	$ -15,212.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► **Complete if the organization answered 'Yes' to Form 990, Part IV, line 33, 34, 35, 36, or 37.**
► **Attach to Form 990.** ► **See separate instructions.**

OMB No 1545 0047

2011

Open to Public Inspection

Name of the organization: Home & Community Services, Inc.

Employer identification number: 43-2007492

Part I **Identification of Disregarded Entities** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) H&CS Services, LLC P.O. Box 1803 Macon, GA 31202 45-5012031	Healthcare Transportation Services	GA	0.	264,359.	NA
(2) Community Primary Care of Georgia, LLC P.O. Box 1803 Macon, GA 31202 45-5441372	Community-Based Healthcare Services	GA	0.	0.	NA
(3)					

Part II **Identification of Related Tax-Exempt Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity? Yes	No
(1) Clinical Services, Inc. 1005 Boulder Drive Gray, GA 31032 57-1157115	Clinical & Healthcare Services	GA	501(c)(3)	Line 9	NA		X
(2) Community Health Foundation, Inc. P.O. Box 1833 Macon, GA 31202 57-1157153	Financial Support, Scholarship Program	GA	501(c)(3)	Line 9	NA		X
(3) Community Health Systems, Inc. P.O. Box 1037 Macon, GA 31202 74-3083593	Support Services	GA	501(c)(3)	Ln 11, Type 1	NA		X
(4) Community Rehabilitation Services, P.O. Box 1804 Macon, GA 31202 20-3253779	Rehabilitation Services	GA	501(c)(3)	Line 9	NA		X

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor-tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) Community Health Ventures, Inc. 213 Third Street Macon, GA 31201 20-1392241	Risk Mgmt.	GA	CHSI	C corp	0.	0.	
(2)							
(3)							

Part V Transactions With Related Organizations (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35, 35a, or 36.)

		Line	Yes	No
	Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule			
1	During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b		X
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Sale of assets to related organization(s)	1f		X
g	Purchase of assets from related organization(s)	1g		X
h	Exchange of assets with related organization(s)	1h		X
i	Lease of facilities, equipment, or other assets to related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets from related organization(s)	1j	X	
k	Performance of services or membership or fundraising solicitations for related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations by related organization(s)	1l	X	
m	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1m		X
n	Sharing of paid employees with related organization(s)	1n		X
o	Reimbursement paid to related organization(s) for expenses	1o		X
p	Reimbursement paid by related organization(s) for expenses	1p		X
q	Other transfer of cash or property to related organization(s)	1q	X	
r	Other transfer of cash or property from related organization(s)	1r		X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) Clinical Services, Inc.	j	30,948.	
(2) Community Health Foundation, Inc.	q	120.	
(3) Community Health Systems, Inc.	l	332,034.	
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 Form (1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Part II Continuation of Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity	(G) Sec 512(b)(13) controlled entity? Yes	No
Health Scholarships, Inc. 1005 Boulder Drive Gray, GA 31032 58-1805305	Operation of HC Facilities	GA	501(c)(3)	Line 9	NA		X
Health Systems Facilities, Inc. 1005 Boulder Drive Gray, GA 31032 74-3083594	Operation of HC Facilities	GA	501(c)(3)	Line 9	NA		X
Health Systems Real Estate, Inc. 1005 Boulder Drive Gray, GA 31032 43-2007488	Real Estate	GA	501(c)(3)	Line 9	NA		X
Community Ancillary Services, Inc. 213 Third Street Macon, GA 31201 43-2007496	Pharmaceutical, Med Supply & Home Care	GA	501(c)(3)	Line 9	NA		X
Piedmont Regional Health, Inc. 1005 Boulder Drive Gray, GA 31032 43-2007498	Operation of HC Facilities	GA	501(c)(3)	Line 9	NA		X
Steward Health Services, Inc. 213 Third Street Macon, GA 31201 43-2007486	Hospice Services, Home Health Services	GA	501(c)(3)	Line 9	NA		X

Form 990, Part V, Line 7g -
The Organization did not recieve any intellectual property and is not required to file Form 8899.

Form 990, Part V, Line 7h -
The Organization did not receive any cars, boats, airplanes or other vehicles and is not required to file Form 1098-C.

AMENDED & RESTATED BYLAWS

OF

HOME & COMMUNITY SERVICES, INC.

Incorporated under the laws of the State of Georgia

These are the Amended and Restated Bylaws of Home & Community Services, Inc., adopted by the Board of Directors effective on May 22nd, 2012.

BYLAWS

OF

HOME & COMMUNITY SERVICES, INC.

Incorporated under the laws of the State of Georgia

ARTICLE 1

NAME, LOCATION, AND OFFICES

1.1 Name. The name of this Corporation is "Home & Community Services, Inc."

1.2 Registered Office and Agent. The Corporation shall maintain a registered office in the State of Georgia, and shall have a registered agent whose address is identical with the address of such registered office, in accordance with the requirements of Georgia law.

1.3 Other Offices. The principal office of the Corporation shall be located in the State of Georgia. The Corporation may have other offices at such place or places, within or outside the State of Georgia, as the board of directors of the Corporation (the "Board of Directors") may determine from time to time or the affairs of the Corporation may require or make desirable.

ARTICLE 2

PURPOSES AND GOVERNING INSTRUMENTS

2.1 Powers and Purposes. The Corporation shall have all the powers enumerated in and granted by the "Georgia Nonprofit Corporation Code," O.C.G.A. Section 14-3-101 et. seq. as amended from time to time, or successor provisions (the "Act"); provided, however, the Corporation shall exercise its powers only in furtherance of its tax-exempt purposes as set forth in the Articles of Incorporation of the Corporation, as such may be amended from time to time (the "Articles of Incorporation"), and which are exclusively charitable within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 or successor provisions (the "Code"). The purposes of the Corporation, as set forth in the Articles of Incorporation, as the same may hereafter be amended from time to time are as follows: the Corporation is organized exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Code, as may be determined from time to time by the Board of Directors of the Corporation. Until determined otherwise by such Board of Directors, such promotion of health care purposes shall include the provision of a broad range of care and community-based health care and related services, including, without limitation, case management services with respect to post-acute care patients, participation in managed care programs, accountable care organizations, demonstration programs and evolving health care delivery systems for both private pay and Medicare and Medicaid post-acute care patients, as well as additional community based health care services, such as transportation services for home-bound patients, the delivery of meals to home-bound patients, nutritional therapy services, the operation of an emergency medical and ambulance service within the meaning of Chapter 290-5-30-.02-(i) of the Georgia Administrative Code and other emergency response systems services, and the provision of primary care services through both direct patient care and telemedicine support to both the public and residents and associates of the integrated health care delivery system of which the Corporation is a member and any other health care services as are determined to be cost efficient extensions of, or complimentary to, the continuum of geriatric and senior living health care services provided by the tax-exempt controlled subsidiaries of the Corporation's parent, Community Health Systems, Inc., a Georgia nonprofit corporation as part of its overall integrated health care delivery system, of which the Corporation is a member.

Except as otherwise provided in the Articles of Incorporation, the Corporation's powers and authority shall include, without limitation, the following: the Corporation shall have the power and authority to do all things and everything necessary and proper for the accomplishment of any of the purposes or the attaining of any of the objectives enumerated in the Articles of Incorporation, necessary or incidental to the protection and benefit of the Corporation, and, in general, either alone or in association with other persons to carry on any lawful pursuit necessary or incidental to the accomplishment, attainment, or furtherance of the purposes and objectives of the Corporation. The Corporation shall have power to receive, accept and administer donations, in money or in property, either without restriction or restricted to such purposes as the donor may provide; provided, however, such purposes are within the purposes of the Corporation, and any such restricted donations shall be used for the purposes to which restricted. The Corporation shall have the power and authority to modify any restriction or condition on the distribution of funds for any specified charitable purposes or to specified organization, if in the sole judgment of the Board of Directors (without the necessity of the approval of any director, custodian, or agent), such restriction or condition becomes, in effect, unnecessary, or inconsistent with the charitable needs and interests served by the Corporation.

2.2 **<u>Nonprofit Corporation Provisions</u>**. The Corporation is not organized and shall not be operated for profit or pecuniary gain. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, any director, officer or any other private person, except that, subject to the Act, the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Section 2.1 hereof. The Corporation shall not carry on propaganda, or otherwise attempt to influence legislation, to an extent that would disqualify it for tax exemption under Section 501(c)(3) of the Code by reason of attempting to influence legislation. The Corporation shall not participate or intervene in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provisions of these Bylaws, the Corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income taxation under Section 501(c)(3) of the Code. It is intended that the Corporation shall have, and continue to have, the status of an organization that is exempt from federal income taxation under Section 501(c)(3) of the Code. All terms and provisions of these Bylaws of the Corporation, and all authority and operations of the Corporation, shall be construed, applied and carried out in accordance with such intent.

Notwithstanding any other provisions contained in these Bylaws, during any taxable year or taxable years in which the Corporation constitutes a "private foundation" as described in Code Section 509(a), the Corporation must distribute its income for each taxable year at such time and in such manner as not to subject the Corporation to tax under Code Section 4942, and the Corporation shall be prohibited from all of the following: (a) engaging in any act of "self-dealing" (as defined in Code Section 4941(d)); (b) retaining any "excess business holdings" (as defined in Code Section 4943(c)); (c) making any investments in such manner as to subject the Corporation to tax under Code Section 4944; and (d) making any taxable expenditures (as defined in Code Section 4945(d)).

Upon dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the Corporation, (i) dispose of all of its assets exclusively for the purposes of the Corporation in such manner as the Board of Directors shall determine, or (ii) distribute its assets to such organization or organizations organized and operated exclusively for charitable, educational, or scientific purposes as shall at that time qualify as an exempt organization or organizations under Code Section 501(c)(3), as the Board of Directors shall determine. Any assets not so disposed of shall be disposed of by the superior court of the county in which the Corporation's registered office is located, exclusively for exempt charitable, educational, or scientific purposes or to such organization or organizations as said court shall determine are organized and operated exclusively for such purposes.

2.3 **<u>Governing Instruments</u>**. The Corporation shall be governed by the Articles of Incorporation and these Bylaws as the same may be amended from time to time (hereinafter referred to as the "<u>Bylaws</u>").

2.4 **<u>Organization</u>**. The Corporation is organized on a nonstock, directorship basis under the Act.

2.5 **<u>Membership; Limited Voting Rights of Sole Member</u>**. Anything in these bylaws to the contrary notwithstanding, Community Health Systems, Inc. shall be the Sole Member of the Corporation until the earlier of (a) its resignation from membership, or (b) its dissolution. While it is the Sole Member of the Corporation, Community Health Systems, Inc. shall have solely right to elect, replace, and to remove, with or without cause, Directors of the Corporation, to be exercised solely by it in its own discretion. Except for the specific voting rights reserved to the Sole Member in the prior sentence, the Sole Member shall have no other voting rights of any kind whatsoever with respect to any other matters of the Corporation, as expressly authorized by Section 14-3-610 of the Act.

2.6 **<u>Right to Control Board Composition</u>**. Notwithstanding any other provisions of these Bylaws, the Sole Member shall ensure that at all times, a majority of the members serving on the Board of Directors of the Corporation shall be composed of those members who are concurrently serving as members of the board of directors of the Sole Member.

2.7 **<u>Annual Meeting</u>**. An annual meeting of the Sole Member shall be held on the date set forth in Section 4.2 hereof for the annual meeting of the Board of Directors, for the purpose of electing Directors and for the transaction of such other business as may come before the meeting. If the election of Directors shall not be held on the day designated herein for any annual meeting, or at any adjournment thereof, the Board of Directors shall cause the election to be held at a special meeting of the Sole Member as soon thereafter as conveniently may be.

2.8 **Special Meetings**. Special meetings of the Sole Member may be called by the Chairman of the Board of Directors, by the President, upon the written request of a majority of the Board of Directors or by the Sole Member. Notice of the time, place and purpose of any special meeting of the Sole Member shall be given by such persons at least twenty-four (24) hours before such meeting. In case of a special meeting or when required by statute or by these Bylaws, the purpose or purposes for which the meeting is called shall be stated in the notice.

2.9 **Place of Meetings**. Pursuant to Section 4.1 hereof, the Board of Directors may designate the location of meetings of the Board of Directors, but if the Sole Member meets at any time and place, either within or without the State of Georgia, such meeting shall be valid without call or notice, and at such meeting any corporate action may be taken.

2.10 **Proxies**. The Sole Member may vote in person or by proxy in writing or by his attorney-in-fact. A proxy shall not be valid after 11 months from the date of its execution, unless a longer period is expressly stated therein.

2.11 **Informal Action by the Sole Member**. Any action required by law to be taken at a meeting of the Sole Member or any action which may be taken at a meeting of the Sole Member, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by the Sole Member.

2.12 **Telephone and Similar Meetings**. The Sole Member may participate in and hold a meeting by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other. Participation in such a meeting shall constitute presence in person at the meeting, except where a person participates in the meeting for the express purpose of objecting to the transaction of any business on the ground that the meeting is not lawfully called or convened.

ARTICLE 3

BOARD OF DIRECTORS

3.1 **Authority and Responsibility of the Board of Directors**.

(a) Except as otherwise provided in the Articles of Incorporation of the Corporation or in these Bylaws, and subject to the limited voting rights of the Sole Member set forth in Section 2.5 hereof, the governance and management of the affairs of the Corporation shall be vested in the Board of Directors; and all of the powers, duties, and functions of the Corporation conferred by the Articles of Incorporation, these Bylaws, the Act, common law, court decisions, or otherwise, shall be exercised, performed, or controlled by or under the authority of the Board of Directors.

(b) The governing body of the Corporation shall be the Board of Directors. The Board of Directors shall have supervision, control and direction of the management, affairs and property of the Corporation; shall determine its policies or changes therein; and shall actively prosecute its purposes and objectives and supervise the disbursement of its funds. The Board of Directors may adopt, by majority vote, such rules and regulations for the conduct of its business and the business of the Corporation as shall be deemed advisable, and may, in the execution of the powers granted, delegate certain of its authority and responsibility to an executive committee or other committee pursuant to Section 7.1 hereof. Under no circumstances, however, shall any actions be taken which are inconsistent with the Articles of Incorporation or the Bylaws.

(c) The Board of Directors may, from time to time, appoint, as advisors, persons whose advice, assistance and support may be deemed helpful in determining policies and formulating programs for carrying out the purposes and functions of the Corporation.

(d) The Board of Directors is authorized to employ such person or persons, including a president or other officers, attorneys, accountants, Directors, agents, managers and assistants, as in its judgment are necessary or desirable for the administration and management of the Corporation, and to pay reasonable compensation for the services performed and expenses incurred by any such person or persons.

3.2 Number and Qualifications. The Board of Directors of the Corporation shall consist of not less than three (3) members nor more than eleven (11) members all of whom shall be twenty-one (21) years of age or more. Subject to Section 2.6 hereof, members of the Board of Directors shall be elected on the basis of their knowledge of the charitable needs and interests of the communities served by the Corporation, on the basis of their standing in those communities and their access to business, groups, and individuals interested in promoting, encouraging, and supporting the charitable purposes and functions of the Corporation, and on the basis of activity in and representation of organizations which are concerned with the charitable needs of those communities. In addition to the qualifications set forth herein, no person shall be eligible to serve as a member of the Board of Directors unless such person qualifies for such position under applicable law.

3.3 Manner of Election. The Directors of the Corporation shall be elected either: (i) at the annual meeting of the Board of Directors of the Corporation as provided in Article Four of these Bylaws; (ii) at any other lawfully called and convened meeting of the Board of Directors; or (iii) by the execution of a unanimous written consent of the Board of Directors then in office and eligible to vote on such matter pursuant to Section 4.7 hereof.

3.4 Terms of Office. Each director elected as provided in Section 3.3 of these Bylaws shall take office as of the close of the meeting (or on the date of the applicable unanimous written consent) at which he or she was elected and shall continue in office for a term of one (1) year and thereafter until his or her successor has been elected and has qualified or until his or her earlier death, resignation, retirement, disqualification, or removal.

3.5 Attendance and Removal. Members of the Board of Directors who, upon the vote of the Board of Directors and for any reason, including, without limitation, lack of attendance as described in this Section 3.5, or any other event, cease to be qualified, shall cease to be members of the Board of Directors. Each director will be expected to attend all meetings, and shall be required to attend at least seventy-five percent (75%) of all annual, regular, and special meetings with the requisite notice of the Board of Directors (excluding for this purpose telephone meetings described in Section 4.8 hereof) and of the meetings of any committee of the Board of Directors of which such director is a member held each year, unless excused by the chairman; and failure to attend the required number of meetings or failure to attend three (3) consecutive meetings of the Board of Directors without excuse acceptable to the chairman shall constitute specific grounds for the removal of a member of the Board of Directors. Vacancies arising by reason of expiration of term, death, disability, resignation, refusal to serve, or otherwise, shall be filled for the new term or the unexpired term, as the case may be by the Board of Directors using the same process used to appoint the director whose position has become vacant. Such person shall serve as a member of the Board of Directors until the expiration of his or her term, or the unexpired term of his or her predecessor, as the case may be, and until his or her successor has elected and has been qualified or until his or her earlier death, resignation, retirement, disqualification or removal. Any director may be removed either for or without cause at any lawfully called and convened regular, special, or annual meeting of the Board of Directors, by the affirmative vote of no fewer than a majority of all the Directors then in office and eligible to vote on such matter if notice of intention to act upon such matter shall have been given in the notice calling such meeting. A removed Director's successor may be elected at either the same meeting or a subsequent meeting to serve the unexpired term.

3.6 **Compensation**. Subject to the provisions of Article Nine hereof, Directors may receive reasonable compensation for services rendered to, and in furtherance of the purposes and functions of, the Corporation.

3.7 **Director Emeritus.** The Board of Directors may from time to time elect one or more former Directors to the position of Director Emeritus. Each Director Emeritus shall have the privilege of receiving notice of and attending and participating in meetings of the Board, but shall not be entitled to vote nor be counted for determining whether a quorum is present, nor shall Directors Emeritus have any of the duties and responsibilities of members of the Board of Directors.

ARTICLE 4

MEETINGS OF THE BOARD OF DIRECTORS

4.1 **Place of Meetings**. Meetings of the Board of Directors may be held at any place within or outside the State of Georgia as set forth in the notice thereof or, in the event of a meeting held pursuant to waiver of notice, as may be set forth in the waiver, or if no place is so specified, at the principal office of the Corporation.

4.2 **Annual Meeting; Notice**. An annual meeting of the Board of Directors shall be held not later than November 15 at such place as the Board of Directors shall determine on such day and at such time as the Board of Directors shall designate. Unless waived as contemplated in Section 5.2, notice of the time and place of such annual meeting shall be given by the secretary not less than three (3) nor more than twenty (20) days before such annual meeting. The Directors shall be elected at the joint annual meeting of the Sole Member and of the Board of Directors of the Corporation by the Sole Member; provided, that if there is no Sole Member, the Directors shall be elected by a vote of the Board of Directors as provided in Article Four of these

Bylaws. At such annual meeting of the Corporation, the Board of Directors shall elect officers of the Corporation, shall appoint members of the committees of Directors created pursuant to Article Seven hereof and shall transact such other business as may properly come before the meeting. In the event of the failure of the Board of Directors to hold an annual meeting at any time or for any cause, any and all business which might have been transacted at such meeting may be transacted by unanimous consent vote in accordance with Section 4.7 of these Bylaws or at the next succeeding meeting, whether the same be a special meeting or a regular meeting.

4.3 **Regular Meetings; Notice**. Regular meetings of the Board of Directors may be held from time to time between annual meetings at such times and at such places as the Board of Directors may prescribe. There shall be at least four (4) quarterly meetings of the Board of Directors each year, including the annual and the regular meetings. Notice of the time and place of each such regular meeting shall be given by the secretary not less than three (3) nor more than twenty (20) days before such regular meeting.

4.4 **Special Meetings; Notice**. Special meetings of the Board of Directors may be called by or at the request of the chairman, the president, or a majority of the Directors. Notice of the time, place and purpose of any special meeting of the Board of Directors shall be given at the direction of the chairman, the president or by the secretary at least twenty-four (24) hours before such meeting.

4.5 **Waiver**. Attendance by a director at a meeting shall constitute waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of business because the meeting is not lawfully called or convened.

4.6 **Quorum**. A majority of the members of the Board of Directors shall constitute a quorum for the transaction of business and the act of a majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, unless the vote of a larger number is required by law; provided however, if at any time there are seven (7) or more members of the Board of Directors, as said number of Directors may from time to time be determined and changed by the Board pursuant to these Bylaws, a quorum of the Board of Directors shall consist of 1/3 of the number of Directors so determined.

4.7 **Action by Directors Without a Meeting**. Any action required or permitted to be taken at a meeting of the Board of Directors or any committee created pursuant to Section 7.1 hereof may be taken without a meeting if, before or after the action, a consent in writing, setting forth the action so taken, is signed by all of the members of the Board of Directors (or committee, as the case may be) then in office and eligible to vote on such matter. Such consent shall have the same force and effect as an affirmative vote at a lawfully called and convened meeting of the Board of Directors or committee. The signed consent, or a signed copy, shall be placed in the minute book of the Corporation.

4.8 **Telephone and Similar Meetings**. Directors may participate in and hold a meeting (including for this purpose, a meeting of any committee thereof pursuant to Article Seven hereof) by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other. Participation in such a meeting shall constitute presence in person at the meeting, except where a person participates in the meeting for the express purpose of objecting to the transaction of any business on the ground that the meeting is not lawfully called or convened.

4.9 **Adjournments**. A meeting of the Board of Directors, whether or not a quorum is present, may be adjourned by a majority of the Directors present to reconvene at a specific time and place. It shall not be necessary to give notice of the reconvened meeting and of the business to be transacted in a manner other than by announcement at the meeting that was adjourned. At any such reconvened meeting at which a quorum is present, any business may be transacted which could have been transacted at the meeting that was adjourned. If the adjournment is for more than thirty (30) days, a notice of the adjourned meeting shall be given to each Director.

ARTICLE 5

NOTICE AND WAIVER

5.1 **Procedure**. Whenever these Bylaws require notice to be given to the Sole Member or any Director, the notice shall be given in accordance with this Section 5.1. Notice under these Bylaws shall be in writing unless oral notice is reasonable under the circumstances and is thereafter confirmed in writing. Notice may be communicated in person, by telephone, telegraph, teletype, or other form of wire or wireless communication, including electronic transmission as provided in Section 13.1 of these Bylaws, or by mail or private carrier. Written notice, if in a comprehensible form, is effective at the earliest of the following:

(a) When received or when delivered, properly addressed, to the addressee's last known principal place of business or residence;

(b) Five (5) days after its deposit in the mail, as evidenced by the postmark, if mailed with first-class postage prepaid and correctly addressed; or

(c) On the date shown on the return receipt, if sent by registered or certified mail, return receipt requested, and the receipt is signed by or on behalf of the addressee.

(d) Oral notice is effective when communicated if it has been communicated in a comprehensible manner and has been the subject of written confirmation.

In calculating time periods for notice, when a period of time measured in days, weeks, months, years, or other measurement of time is prescribed for the exercise of any privilege or the discharge of any duty, the first day shall not be counted but the last day shall be counted.

5.2 **Waiver**. The Sole Member and a Director may waive any notice before or after the date and time stated in the notice. Except as provided herein, the waiver must be in writing, signed by the Sole Member and the Director entitled to the notice, and delivered to the Corporation for inclusion in the minutes or filing with the corporate records. The Sole Member and a Director's attendance at or participation in a meeting waives any required notice to him or her of the meeting unless the director at the beginning of the meeting (or promptly upon his or her arrival) objects to holding the meeting or transacting business at the meeting and does not thereafter vote for or assent to any action taken or voted upon at the meeting.

ARTICLE 6

OFFICERS

6.1 **Number and Qualifications**. The executive officers of the Corporation shall consist of a chairman, a president, a vice president(s), a secretary, and a treasurer. The Board of Directors shall from time to time create and establish the duties of such other officers or assistant officers as it deems necessary for the efficient management of the Corporation. Any two (2) or more offices may be held by the same person, except the offices of president and secretary.

6.2 **Election and Term of Office**. The executive officers of the Corporation, including the chairman, the president, the vice president(s), the secretary, and the treasurer, shall be elected by the Board of Directors. The executive officers may be (but need not be) serving members of the Board of Directors at the time of their election and during their respective terms of office. The executive officers of the Corporation shall serve for terms of one (1) year and thereafter until their successors have been elected and have qualified, or until their earlier death, resignation, removal, retirement, or disqualification. Any other officers or assistant officers appointed by the Board of Directors under Section 6.1 of these Bylaws shall serve at the will and pleasure of the Board of Directors and until their successors have been appointed and have qualified, or until their earlier death, resignation, removal, retirement, or disqualification.

6.3 **Other Agents**. The Board of Directors may appoint from time to time such agents as it may deem necessary or desirable, each of whom shall hold office during the pleasure of the board, and shall have such authority and perform such duties and shall receive such reasonable compensation, if any, as the Board of Directors may from time to time determine.

6.4 **Removal**. Any officer or agent elected or appointed by the Board of Directors may be removed by the Board of Directors whenever in its judgment the best interests of the Corporation will be served thereby; provided, however, that if such officer or agent is a member of the Board of Directors such officer or agent shall not be permitted to vote and shall not be present when such removal vote is taken by the Board of Directors. However, any such removal shall be without prejudice to the contract rights, if any, of the officer or agent so removed.

6.5 **Vacancies**. Except as otherwise provided in these Bylaws, a vacancy in any office arising at any time and from any cause may be filled for the unexpired term by the Board of Directors at any meeting of the Board of Directors.

6.6 **Chairman**. The chairman shall be the chief volunteer officer of the Corporation. The chairman shall preside at all meetings of the Board of Directors. The chairman shall perform such duties and have such authority and powers as the Board of Directors may from time to time prescribe.

6.7 **President**. Subject to the rights and powers of the Board of Directors, the president shall have control over the active management of the Corporation's business and affairs. The president shall be responsible for the administration of the Corporation, including general supervision of the policies of the Corporation and general and active management of the financial affairs of the Corporation. He or she shall have the power to make and execute contracts on behalf of the Corporation and to delegate such power to others. He or she also shall have such powers and perform such duties as are specifically imposed on him or her by law and as may be assigned to him or her by the Board of Directors.

6.8 **Vice Presidents**. The vice president(s) in the order designated by the president or, lacking such a designation, by the Board of Directors, shall, in the absence or disability of the president, perform the duties and exercise the powers of the president and shall perform such other duties as the Board of Directors may prescribe from time to time.

6.9 **Secretary**. The secretary (or his or her written designee) shall attend all meetings of the Board of Directors, and such person shall record all votes and minutes of all proceedings in books to be kept for that purpose and shall perform like duties for the committees when required. The secretary shall have custody of the corporate seal of the Corporation, shall have the authority to affix the same to any instrument the execution of which on behalf of the Corporation under its seal is duly authorized and shall attest to the same by his or her signature whenever required. The Board of Directors may give general or limited authority to any other officer to affix the seal of the Corporation and to attest to the same by his or her signature. The secretary shall give, or cause to be given, any notice required to be given of any meetings of the Board of Directors and of any committees when required. The secretary shall cause to be kept such books and records as the Board of Directors or the president may require. The secretary shall cause to be performed such other duties as may be incident to the office of a secretary of a corporation or as may be assigned to him or her by the Board of Directors or the president.

6.10 **Assistant Secretaries**. The assistant secretaries, in the order of their seniority, unless otherwise determined by the Board of Directors, shall, in the absence or disability of the secretary, perform the duties and have the authority and exercise the powers of the secretary. They shall perform such other duties and have such other powers as the Board of Directors may from time to time prescribe or as the chairman may from time to time delegate.

6.11 **Treasurer**. The treasurer shall be charged with the management of financial affairs of the Corporation. Specifically, the treasurer (or his or her written designee) shall perform such duties as treasurers usually perform and shall perform such other duties and shall exercise such other powers as the Board of Directors or the president may from time to time designate and shall render to the president and to the Board of Directors, whenever requested, an account of the financial condition of the Corporation.

6.12 **Assistant Treasurers**. The assistant treasurers, in the order of their seniority, unless otherwise determined by the Board of Directors, shall, in the absence or disability of the treasurer, perform the duties and have the authority and exercise the powers of the treasurer. They shall perform such other duties and have such other powers as the Board of Directors may from time to time prescribe or as the chairman may from time to time delegate.

ARTICLE 7

COMMITTEES OF DIRECTORS

7.1 Board-Delegated Power Committees of Directors; Executive Committee. Pursuant to Section 14-3-825 of the Act, the Board of Directors, by resolution passed by a majority of the Directors then in office, may designate one or more other committees to exercise the Board of Directors' authority under Section 14-3-801 of the Act ("Board-delegated powers") to the extent provided in such resolution. The Board of Directors may designate such committees as it determines necessary or appropriate for the conduct of the Corporation's affairs, each such committee to consist of such Directors of the Corporation and such other persons (who formerly were members of the Board of Directors) as are appointed by the board who shall serve at the pleasure of the Board of Directors. Except to the extent that such grant of powers is limited by the Act, to the extent provided in the resolution, any such committee with Board-delegated powers will have and may exercise all the authority of the Board of Directors granted to it by resolution of the Board of Directors. Such committee or committees will have such name or names as may be determined from time to time by resolution adopted by the Board of Directors. Each committee shall elect a chairman from among the members of such committee. Each committee shall also keep regular minutes of its proceedings and report the same to the Board of Directors when required. The Board of Directors may, by resolution passed by a majority of the Directors then in office, at any time change the members of; fill vacancies in; limit, expand or alter the authority of; and discharge any committee of said Board of Directors. The Board of Directors may, but shall not be required to, create an Executive Committee of the Board of Directors. If created, the Executive Committee shall be created pursuant to this Section 7.1 and shall, in the interim between meetings of the Board of Directors, have and exercise such power and authority of the Board of Directors under Section 14-3-801 in the management of the affairs of the Corporation as are delegated by the Board of Directors as limited by the Act.

7.2 Non-Board-Delegated Power Committees of Directors. Except to the extent any such committee is created pursuant to Section 7.1 hereof, the committees of the Board of Directors described in these Bylaws, including those described in Sections 7.3 and 7.4, are not intended to have and shall not have the authority of the Board of Directors under the Act. Rather, the action of all such non-Section 7.1 committees shall be subject to the approval of the Board of Directors, and such committees shall perform such duties as the board shall designate and shall keep regular minutes of their proceedings and shall report the same to the board when requested by the board.

7.3 Special Committees; Conflict of Interest Committees; Special Independent Committees. The Board of Directors shall appoint such other committees, sub-committees, or task forces as may be necessary or desirable and which are not in conflict with any other provisions of these Bylaws. The duties of any such committees shall be prescribed by the Board of Directors upon their appointment, and all such committees shall elect a chairman from among the members of such committee. A Conflicts of Interest Committee or Special Independent Committee may be appointed to comply with the requirements of the Conflicts of Interest Policies and Procedures set forth in Article Nine of these Bylaws, and if determined appropriate, such committees may have Board-delegated powers pursuant to Section 7.1 of these Bylaws.

Any such committee shall be appointed by, approved by, and consist of persons who are wholly independent of the subject matter for which the committee is formed.

7.4 **Advisory Boards and Other Committees**. The Board of Directors may provide for such other committees, including advisory boards, boards of governors, etc., consisting in whole or in part of persons who are not Directors of the Corporation, as it deems necessary or desirable and may discontinue any such committee at its pleasure.

7.5 **Term of Appointment; Removal**. At each annual meeting of the Board of Directors, the Board of Directors shall formally appoint the members of the Executive Committee, if created, and all other committees whether constituted under Section 7.1, 7.2 or 7.3 hereof. Each member of a committee, including the Executive Committee, if created, and all other committees, whether described in Sections 7.1, 7.2 or 7.3 hereof, shall hold office for one year or until his or her successor is appointed, unless the committee shall be sooner terminated, or unless such member shall be removed from such committee, or unless such member shall cease to qualify as a member thereof. Any removal of any member of a committee of the Directors appointed or designated pursuant to the provisions of this Article Seven shall require a majority vote of the Board of Directors with respect to such removal.

7.6 **Chairman**. The chairman of the Corporation shall serve as chairman of the Executive Committee if an Executive Committee is created pursuant to Section 7.1 hereof. Otherwise, each committee, whether created pursuant to Article Seven hereof, shall elect a chairman from among the members of such committee.

7.7 **Vacancies**. Vacancies in the membership of any committee may be filled by appointments made in the same manner as provided in the case of the original appointments.

7.8 **Quorum**. Unless otherwise provided in these Bylaws or in the resolution of the Board of Directors designating a committee, a majority of the whole committee shall constitute a quorum; and the act of a majority of members present at a meeting at which a quorum is present shall be the act of the committee.

7.9 **Rules**. Each committee may adopt rules for its own government, so long as such rules are not inconsistent with these Bylaws or with rules adopted by the Board of Directors.

ARTICLE 8

DISTRIBUTIONS AND DISBURSEMENTS

8.1 **Distributions and Disbursements**. Subject to the Act and Article Two hereof, the Board of Directors shall from time to time: (a) determine all distributions to be made from funds of the Corporation (including funds held by Directors, custodians, managers, or agents of the Corporation) pursuant to provisions of the Articles of Incorporation, these Bylaws, and the donors' directions if and to the extent applicable as provided herein; (b) make, or authorize and direct the respective Directors, custodians, managers, or agents of the Corporation to make, payments to organizations or persons to whom payments are to be made, in such amounts and at such times and with such accompanying restrictions, if any, as it deems necessary to assure use for the charitable purposes and in the manner intended; and (c) determine all disbursements to be made for administrative expenses incurred by the Corporation and direct the respective Directors, custodians, managers, or agents of the Corporation as to payments thereof and funds to be charged.

8.2 **Vote Required for Determinations**. All actions and determinations of the Board of Directors pursuant to this Article Eight hereof shall be made by the affirmative vote of a majority of Directors present at a lawfully called and convened meeting at which a quorum is present, unless otherwise expressly provided in these Bylaws.

ARTICLE 9

CONFLICTS OF INTEREST

9.1 **Conflict of Interest Policy and Procedure**. No transaction or arrangement shall be approved, no undertaking ratified, and no contract shall be entered into nor shall any other action be approved, voted on, or addressed by the Board of Directors without complying with the Conflict of Interest Policy set forth in this Article Nine. Neither this Article Nine nor any other provision in these Bylaws shall be construed to prevent anonymous gifts, grants, or contributions to the Corporation.

9.2 **Definitions**.

(a) An "Interested Person" is (i) a director, an officer or a member of a committee with Board-delegated powers (which, pursuant to these Bylaws, includes the Executive Committee and the other committees, if any, constituted pursuant to Section 7.1 hereof), or (ii) a director, officer or a member of any affiliate of the Corporation, who has a direct or indirect "Financial Interest." For purposes of this Article Nine, a person who is determined to be a "disqualified person" of the Corporation or any of its affiliates within the meaning of Section 4958 of the Code shall be deemed an Interested Person. An Interested Person who has a Financial Interest in one or more organizations within a related group of organizations including the Corporation will be considered to have a Financial Interest in all related organizations within the related group.

(b) A person has a "Financial Interest" if the person directly or indirectly, through business, investment or family, has any of the following:

(i) An ownership or investment interest in any person with which the Corporation or any of its affiliates has an existing transaction or arrangement, or

(ii) A compensation arrangement with the Corporation or any of its affiliates or any person with which the Corporation or any of its affiliates has an existing transaction or arrangement, or

(iii) An existing or potential ownership or investment interest in, or compensation arrangement with, any person with which the Corporation or any of its affiliates is negotiating a transaction or arrangement.

A Financial Interest is not necessarily a Conflict of Interest (as defined in Section 9.2(d) below), and a person who has a Financial Interest only has a Conflict of Interest if the Board of Directors or appropriate committee thereof makes a determination as described in Section 9.2(d) below that a Conflict of Interest exists.

(c) "Compensation" includes direct and indirect remuneration and gifts or favors which are substantial in nature.

(d) A "Conflict of Interest" of an Interested Person with respect to a transaction or arrangement is defined for purposes of this Article Nine to exist when, according to the determination of the independent members of the Board of Directors, Conflicts of Interest Committee or Special Independent Committee, there is a reasonable expectation that the Interested Person's judgment with respect to the transaction or arrangement would be influenced on account of or in connection with his or her Financial Interest in the transaction or arrangement.

9.3 Disclosure; Duty to Disclose. Interested Persons shall disclose all Financial Interests and all material facts relating thereto to the Board of Directors, Conflicts of Interest Committee, or Special Independent Committee formed with respect to a specific transaction or arrangement. Such disclosure shall be made promptly upon discovery by the Interested Person of the facts constituting the Financial Interest, and before any action is taken by the Board of Directors on any transaction or arrangement as to which an Interested Person has a Financial Interest. Each director, principal officer, and member of any committee with Board-delegated powers shall be required to agree to disclose in a timely manner all material facts relating to any potential "Financial Interest" which may serve to cause such person to be an Interested Person.

9.4 Determination of Conflict of Interest. After each member of the Board of Directors and each other potential Interested Person has made disclosures (pursuant to Section 9.3 above) and provided any other requested information sufficient for the independent members of the Board of Directors, Conflicts of Interest Committee or Special Independent Committee to determine whether such member of the Board of Directors has a Conflict of Interest, the independent members of the Board of Directors, Conflicts of Interest Committee or Special Independent Committee shall discuss and determine by majority vote, based upon the available disclosures and information, whether such Financial Interest constitutes a "Conflict of Interest." After any presentation made by such potential Interested Person made to the Board of Directors, Conflicts of Interest Committee or Special Independent Committee regarding the transaction or arrangement, any discussion with such Interested Person requested by the Board of Directors, Conflicts of Interest Committee or Special Independent Committee to clarify or obtain additional information relevant to the Financial Interest, and after any clarification sought by the Board of Trustees, Conflicts of Interest Committee or Special Independent Committee, the Interested Person as to whom such a discussion or vote is being held shall not be present during such discussion or vote, nor shall any other person who is an Interested Person with respect to the transaction or arrangement at hand be present.

9.5 Procedure for Addressing Conflicts of Interest. If the Board of Directors, Conflicts of Interest Committee or Special Independent Committee determines that there is a

Conflict of Interest with respect to an Interested Person, the following procedures shall be followed:

(a) If applicable, the Interested Person shall be required to leave the meeting during the discussion of, and the vote on, the transaction or arrangement that results in a Conflict of Interest.

(b) The Board of Directors, Conflicts of Interest Committee or Special Independent Committee shall appoint, if appropriate, a non-interested person or committee to investigate alternatives to the proposed transaction or arrangement. After exercising due diligence, the Board of Directors, Conflicts of Interest Committee or Special Independent Committee shall determine whether the Corporation can obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a Conflict of Interest.

(c) To the extent appropriate to protect the Corporation's interests, the non-interested members of the Board of Directors, Conflict of Interest Committee or Special Independent Committee (provided all such persons are unrelated to, and not subject to the control of the Interested Person) shall obtain appropriate data as to the "comparability" of the proposed transaction or arrangement. In determining the "comparability" of the proposed transaction or arrangement, the non-interested members of the Board of Directors shall seek to determine whether the transaction or arrangement is comparable to a similar transaction or arrangement undertaken at arm's-length for fair market value. For example, in determining whether compensation to be paid to an Interested Person is comparable, the independent members of the Board of Directors may undertake or cause to be performed a compensation analysis comparing compensation levels paid by similarly situated organizations, both taxable and tax-exempt, for functionally comparable positions. This compensation analysis would consider the location of the organization, including the availability of similar positions in the geographic area; independent compensation surveys by nationally-recognized independent firms; or actual written offers from similar organizations competing for the person.

(d) If a more advantageous transaction or arrangement is not reasonably attainable under circumstances that would not give rise to a Conflict of Interest, the non-interested members of the Board of Directors (taking into consideration Section 9.5 (f) below), present, by majority vote, shall determine whether the transaction or arrangement is in the Corporation's best interests and for its own benefit; whether it is fair and reasonable to the Corporation; and, shall make its decision as to whether to enter into the transaction or arrangement in conformity with such determination.

(e) The Board of Directors and any relevant committee shall adequately document the basis for the determination. For example, in the previous example of compensation to an Interested Person, these records may include an evaluation of the individual whose compensation is being established and the basis for determining that the individual's compensation is reasonable in light of the evaluation and data.

(f) A member of the Board of Directors or any committee of the Corporation who receives compensation, directly or indirectly, from the Corporation for services is precluded from voting on matters pertaining to that member's compensation.

(g) If the Board of Directors, Conflicts of Interest Committee or Special Independent Committee has reasonable cause to believe that a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

(h) If, after hearing the response of the member and making such further investigation as may be warranted in the circumstances, the Board of Directors, Conflicts of Interest Committee or Special Independent Committee determines that the member has in fact failed to disclose an actual or possible conflict of interest, the Board of Directors shall take appropriate disciplinary and corrective action.

9.6 **Procedures for Adequate Record Keeping**. The minutes of the board meetings and all committees with Board-delegated powers should include:

(a) The names of the persons who disclosed Financial Interests, the nature of the Financial Interests and whether the Board of Directors or appropriate committee determined there was a Conflict of Interest; and

(b) The names of the persons who were present for discussions and votes relating to the transaction or arrangement; the content of these discussions, including any alternatives to the proposed transaction or arrangement; and a record of the vote.

9.7 **Procedures Ensuring that the Conflict of Interest Policy is Distributed to all Directors, Principal Officers and Members of Committees**. Each director, officer and member of a committee with Board-delegated powers shall sign an annual statement that the person:

(a) Received a copy of the conflicts of interest policy or these Bylaws;

(b) Has read and understands the policy;

(c) Agrees to comply with the policy;

(d) Understands that the policy applies to all committees and subcommittees having Board-delegated powers; and

(e) Understands that the Corporation is a charitable organization and that in order to maintain its tax-exempt status, it must continuously engage primarily in activities which accomplish one or more of its tax-exempt purposes.

9.8 **Procedures for Applying the Policy to a Compensation Committee**. Although such persons may provide information to the Board of Directors or any committee thereof, persons who receive, directly or indirectly, compensation from the Corporation, for services as employees or as independent contractors, are barred from voting on compensation issues and shall not serve as members on any compensation committee.

9.9 **System of Periodic Reviews**. The Board of Directors and all committees with Board-delegated powers must conduct periodic reviews of their activities to ensure that the Corporation and, if applicable, its affiliates are operating in a manner consistent with accomplishing the Corporation's charitable purposes and that their operations do not result in private inurement or impermissible benefit to private interests or could otherwise jeopardize its status as an organization exempt from federal income tax, periodic reviews shall be conducted. It must periodically be verified that:

(a) Compensation arrangements and benefits are reasonable and are the result of arm's-length negotiations;

(b) No acquisitions of assets, property or services result in inurement or impermissible private benefit;

(c) All partnership and joint venture arrangements, service contracts and arrangements to which the Corporation or its affiliates is a party conform to written policies, are properly recorded, reflect reasonable payments for goods and services, further the Corporation's charitable purposes and do not result in inurement or impermissible private benefit;

(d) All agreements to provide programs and services as part of the corporation's charitable activities further the Corporation's or its affiliates' charitable purposes and do not result in inurement or impermissible private benefit; and

(e) No other transactions or arrangements have resulted in private inurement or impermissible private benefit to any party.

In conducting the periodic reviews provided for in Article Nine, the Corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of Directors of its responsibility for ensuring that period reviews are conducted.

9.10 **Disgorgement; Excess Benefit Portion of Excess Benefit Transactions Voidable**. Any amounts which constitute an "excess benefit" under Section 4958 of the Code and which thereby, absent the application of this Section 9.10, would incur a penalty excise tax, shall be void ab initio. Such "excess benefit" amount shall be deemed to have been held in trust for the Corporation and shall be returned to the Corporation plus interest payable at the "applicable federal rate" within the meaning of Section 1274 of the Code.

9.11 **Compliance with Treasury Regulations**. This Article Nine is drafted to comply with (i) Code Section 4958 and (ii) the Internal Revenue Service's Model Conflict of Interest Policy, as revised in the September 1999 edition of the Exempt Organizations Continuing Professional Education (CPE) Program textbook, as each may be further amended, updated and interpreted. Specifically, the procedures for addressing Conflicts of Interest set forth in Section 9.5 are intended to comply with the procedure required to establish the "rebuttable presumption of reasonableness" within the meaning of Section 4958 and Treasury Regulations Section 53.4958-6 with respect to the terms of any transaction or arrangement between Interested

Persons and the Corporation. This Article Nine shall be interpreted and applied in a manner consistent with the foregoing.

ARTICLE 10

CONTRACTS, CHECKS, DEPOSITS, AND FUNDS

10.1 **Contracts**. The Board of Directors may authorize any officer or officers, agent or agents or manager or managers of the Corporation, in addition to the officers so authorized by these Bylaws, to enter into any contract or execute and deliver any instrument in the name and on behalf of the Corporation. Such authority must be in writing and may be general or confined to specific instances.

10.2 **Checks, Drafts, Notes, Etc**. All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, agent or agents, of the Corporation and in such other manner as may from time to time be determined by resolution of the Board of Directors.

10.3 **Deposits**. All funds of the Corporation shall be deposited in a timely manner to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may select.

10.4 **Gifts**. The Board of Directors may accept on behalf of the Corporation, or agree to accept on such terms as the Board of Directors may determine, any contribution, gift, bequest, or devise for the general purposes or for any special purpose of the Corporation.

ARTICLE 11

LIABILITY AND INDEMNIFICATION OF DIRECTORS AND OFFICERS

11.1 **Director Liability**. A Director of the Corporation shall not be personally liable to the Corporation or any other person for monetary damages for breach of duty of care or other duty as a Director to the extent permitted by the Articles of Incorporation, these Bylaws, the Act or applicable law.

11.2 **Indemnification**. The Corporation shall indemnify and advance expenses to a Director or to any officer, employee or agent who is not a Director to the maximum extent permitted by the Articles of Incorporation, these Bylaws, the Act or applicable law.

11.3 **Indemnification Not Exclusive of Other Rights**. The indemnification provided in the Articles of Incorporation shall be a contract right but shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under the Articles of Incorporation or these Bylaws, or any agreement, vote of disinterested Directors, or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a Director, officer, employee, director, or agent, and shall inure to the benefit of the heirs, executors, and administrators of such a person.

11.4 Insurance. To the extent permitted by Georgia law, the Corporation may purchase and maintain insurance on behalf of any person who is or was a Director, officer, employee, or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee, or agent of another corporation, domestic or foreign, nonprofit or for profit, partnership, joint venture, trust or other enterprise, or employee benefit plan, against any liability asserted against such person described herein arising out of such person's status, whether or not the Corporation would have the power to indemnify such person against liability under Georgia law.

ARTICLE 12

FINANCIAL AND OTHER REPORTS

12.1 Independent Auditor. If determined by the Board of Directors to be necessary, an independent auditor appointed by the Board of Directors of the Corporation shall prepare for the Corporation, at such time as the Board of Directors may determine, but at least annually, a financial statement, including a statement of assets and liabilities, and a statement of income, expenses, and distributions, and such additional reports or information as may be ordered from time to time by the Board of Directors. Such independent auditor shall also prepare such financial data as may be necessary for returns or reports required by federal or state governmental authorities to be filed by the Corporation. The auditor's charges and expenses shall be proper expenses of the Corporation. Copies of all audits, statements, reports and data delivered by the auditor to the Board of Directors shall be made available or furnished to each director.

12.2 Written Reports. The Board of Directors shall prepare at least annually a written report of the Corporation's financial condition, operations, activities, and distributions. The Board of Directors shall take such other appropriate actions as it may deem necessary or desirable to make the Corporation and its purposes and functions known to the people of Georgia and the surrounding region and to comply with any applicable law with respect to annual reporting of the Corporation's activities.

ARTICLE 13

NOTICE BY ELECTRONIC TRANSMISSION

13.1 Notice by Electronic Transmission. Without limiting the manner by which notice otherwise may be given effectively under any provision of the Act or these Bylaws, any notice to be given under these Bylaws shall be effective if given by a form of electronic transmission consented to by the person to whom the notice is given (the "Receiver"). Any such consent shall be revocable by the Receiver by written notice to the Corporation. Any such consent shall be deemed revoked if:

(a) the Corporation is unable to deliver by electronic transmission two consecutive notices given by the Corporation in accordance with such consent; and

(b) such inability becomes known to the secretary or an assistant secretary of the Corporation or other person responsible for the giving of notice.

However, the inadvertent failure to treat such inability as a revocation shall not invalidate any meeting or other action. Any notice given pursuant to the preceding paragraph shall be deemed given:

(i) if by facsimile telecommunication, when directed to a number at which the Receiver has consented to receive notice;

(ii) if by electronic mail, when directed to an electronic mail address at which the Receiver has consented to receive notice;

(iii) if by a posting on an electronic network together with separate notice to the Receiver of such specific posting, upon the later of (A) such posting and (B) the giving of such separate notice; and

(iv) if by any other form of electronic transmission, when directed to the Receiver who has consented to receive notice by such means.

An affidavit of the secretary or an assistant secretary or other agent of the Corporation that the notice has been given by a form of electronic transmission shall, in the absence of fraud, be prima facie evidence of the facts stated therein.

13.2 **Definition of Electronic Transmission**. An "electronic transmission" means any form of communication, not directly involving the physical transmission of paper, that creates a record that may be retained, retrieved, and reviewed by a Receiver thereof, and that may be directly reproduced in paper form by such a Receiver through an automated process.

ARTICLE 14

MISCELLANEOUS

14.1 **Books and Records**. The Corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of the Board of Directors and committees having any of the authority of the Board of Directors. The Corporation shall keep at its registered or principal office a record giving the names and addresses of the Directors and any other information required under Georgia law.

14.2 **Corporate Seal**. The corporate seal (of which there may be one or more exemplars) shall have inscribed thereon the name of the Corporation and such other appropriate language and shall be in such form as the Board of Directors may from time to time determine.

14.3 **Fiscal Year**. The fiscal year of the Corporation shall begin on July 1 and end on June 30, unless and until changed by the Board of Directors as it deems appropriate.

14.4 **Internal Revenue Code**. For purposes of these Bylaws, "charitable purposes" include charitable, religious, educational, literary, or scientific purposes within the meaning of Section 501(c)(3) of the Code, contributions for which are deductible under Section 170(c)(1) or

(2), Section 2055(a)(1) or (2), and Section 2522(a)(1) or (2) of the Code. All references in these Bylaws to sections of the Code shall be considered references to the Internal Revenue Code of 1986, as amended from time to time, to the corresponding provisions of any applicable future United States Internal Revenue Law, and to all regulations issued under such sections and provisions.

14.5 **Construction**. Whenever the context so requires, the masculine shall include the feminine and neuter, and the singular shall include the plural, and conversely. If any portion of these Bylaws shall be invalid or inoperative, then, so far as is reasonable and possible:

(a) The remainder of these Bylaws shall be considered valid and operative; and

(b) Effect shall be given to the intent manifested by the portion held invalid or inoperative.

14.6 **Affiliates**. For purposes of these Bylaws, the term "affiliate" shall mean a person that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with another person.

14.7 **Persons**. For purposes of these Bylaws, the term "person" shall mean an individual, corporation, partnership, joint venture, limited liability company, association, trust, governmental authority, unincorporated organization or, as applicable, any other entity.

14.8 **Table of Contents; Headings**. The table of contents and headings are for organization, convenience and clarity. In interpreting these Bylaws, they shall be subordinated in importance to the other written material.

14.9 **Relation to Articles of Incorporation**. These Bylaws are subject to, and governed by, the Articles of Incorporation.

ARTICLE 15

AMENDMENTS

Except as otherwise provided in these Bylaws, the Board of Directors shall have the power to alter, amend, or repeal these Bylaws or adopt new Bylaws. Any such action by the Board of Directors with respect to these Bylaws shall be taken by the affirmative vote of a majority of all Directors then holding office and eligible to vote on such matters at a lawfully called and convened meeting at which a quorum was present, provided that at least five (5) days prior written notice is given of the intention to alter, amend, or repeal the Bylaws.

ARTICLE 16

TAX-EXEMPT STATUS

The affairs of the Corporation at all times shall be conducted in such a manner as to ensure its continuing status as a tax-exempt charitable organization within the meaning of Section 501(c)(3) of the Code.

ARTICLE 17

ADOPTION OF BYLAWS

These Amended & Restated Bylaws were adopted by the Board of Directors effective on May 22nd, 2012, and are effective as of such date.

HOME & COMMUNITY SERVICES, INC.

By: Joseph A. Wall

Joseph A. Wall
Chairman
Board of Directors

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Form **8868**
(Rev January 2012)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545 1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ► [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing *(e-file)*. You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions) For more details on the electronic filing of this form, visit *www.irs.gov/efile* and click on *e-file for Charities & Nonprofits*

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ► [ ]

All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions Home & Community Services, Inc.	Employer identification number (EIN) or [X] 43-2007492
File by the due date for filing your return See instructions	Number, street, and room or suite number If a P O box, see instructions P.O. Box 1803	Social security number (SSN) [ ]
	City, town or post office, state, and ZIP code For a foreign address, see instructions Macon, GA 31202	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► Home & Community Services, Inc

Telephone No ► (478) 621-2070 FAX No ►

- If the organization does not have an office or place of business in the United States, check this box ► [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the whole group, check this box ► [ ] . If it is for part of the group, check this box ► [ ] and attach a list with the names and EINs of all members the extension is for

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15, 20 13, to file the exempt organization return for the organization named above. The extension is for the organization's return for.

► [ ] calendar year 20 _____ or

► [X] tax year beginning 7/01, 20 11, and ending 6/30, 20 12.

2 If the tax year entered in line 1 is for less than 12 months, check reason [ ] Initial return [ ] Final return [ ] Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c Balance due. Subtract line 3b from line 3a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	**3c**	$ 0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** and check this box ► ☐

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions Home & Community Services, Inc.	Employer identification number (EIN) or ☒ 43-2007492
File by the extended due date for filing the return See instructions	Number, street, and room or suite number If a P O box, see instructions McNair, McLemore, Middlebrooks Post Office Box One	Social security number (SSN) ☐
	City, town or post office, state, and ZIP code For a foreign address, see instructions Macon, GA 31202-0001	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	[illegible]	[illegible]
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of ► Home & Community Services, Inc
  Telephone No ► (478) 621-2070 FAX No ►
- If the organization does not have an office or place of business in the United States, check this box ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ If this is for the whole group, check this box ► ☐ If it is for part of the group, check this box ► ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until 5/15 , 20 13

5 For calendar year ____ , or other tax year beginning 7/01 , 20 11 , and ending 6/30 , 20 12

6 If the tax year entered in line 5 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

7 State in detail why you need the extension Taxpayer respectfully requests additional time to gather information necessary to file a complete and accurate tax return.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**8a**	$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	**8b**	$
c Balance due. Subtract line 8b from line 8a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	**8c**	$

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ► Title ► CPA Date ► 2/1/2013