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Part IIIStatement of Program Service Accomplishments

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

1Briefly describe the organization’s mission

OUR MISSION IS TO PROVIDE A COMPREHENSIVE CONTINUUM OF MENTAL HEALTH AND ADDICTION TREATMENT SERVICES BASED UPON A COMMITMENT TO EXCELLENCE AND QUALITY CARE TO PATIENTS AND FAMILIES WE WILL CONTINUALLY STRIVE TO ASSESS AND IMPROVE OUR PERFORMANCE AS A NONPROFIT HEALTHCARE PROVIDER

2Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

If “Yes,” describe these new services on Schedule O

3Did the organization cease conducting, or make significant changes in how it conducts, any program services?

If “Yes,” describe these changes on Schedule O

4Describe 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 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) (Expenses \$ 17,456,624 including grants of \$) (Revenue \$ 31,585,320)

RIDGEVIEW INSTITUTE, INC PROVIDES MENTAL HEALTH AND ADDICTION TREATMENT SERVICES

4b

(Code) (Expenses \$ 98,684 including grants of \$) (Revenue \$)

RIDGEVIEW INSTITUTE, INC IS THE SPONSOR OF THE GEORGIA COMMUNITY TRUST AND PROVIDES ADMINISTRATION FOR THE TRUST THE GEORGIA COMMUNITY TRUST IS A NONPROFIT POOLED INCOME TRUST FOR INDIVIDUALS WITH A DISABILITY BY UTILIZING THE TRUST, THE INDIVIDUALS WITH THE DISABILITY PRESERVE THEIR RIGHT TO PUBLIC ASSISTANCE, INCLUDING MEDICAID AND SUPPLEMENTAL SECURITY INCOME (SSI) A NOMINAL ANNUAL FEE IS CHARGED BY THE TRUST(\$100 - \$500) THE GEORGIA COMMUNITY TRUST IS THE ONLY SUCH TRUST IN THE STATE OF GEORGIA AND ONE OF A FEW IN THE COUNTRY

4c

(Code) (Expenses \$ 1,027,675 including grants of \$) (Revenue \$)

RIDGEVIEW INSTITUTE, INC OFFERS FREE ASSESSMENTS TO ANYONE IN THE COMMUNITY WHO REQUESTS ONE A TOTAL OF 9,203 FREE ASSESSMENTS WERE PROVIDED DURING FISCAL YEAR 2013 RIDGEVIEW WORKS WITH PEOPLE WHO ARE STRUGGLING WITH MENTAL HEALTH, ADDICTION, EATING DISORDERS AND OTHER ISSUES AND RECOMMENDS TREATMENT OPTIONS

(Code) (Expenses \$ 25,665 including grants of \$) (Revenue \$)

SPONSORSHIP OF 12-14 PROFESSIONAL PROGRAMS WITH 6 SCHOLARSHIPS PROVIDED FOR EACH PROGRAM

(Code) (Expenses \$ 9,665 including grants of \$) (Revenue \$)

MEETING SPACE PROVIDED FOR 35 FREE COMMUNITY-BASED SUPPORT GROUPS ON A WEEKLY BASIS

(Code) (Expenses \$ 338,821 including grants of \$) (Revenue \$)

CHARITY CARE PROVIDED TO PATIENTS UNABLE TO PAY FOR TREATMENT

(Code) (Expenses \$ 9,093 including grants of \$) (Revenue \$)

FELLOWSHIP PROGRAM

(Code) (Expenses \$ 14,500 including grants of \$) (Revenue \$)

FREE THERAPUTIC EDUCATION TO SCHOOLS AND UNIVERSITIES




















4dOther program services (Describe in Schedule O)

(Expenses \$ 397,744 including grants of \$) (Revenue \$)

4eTotal program service expenses

18,980,727

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 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	No
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	No
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 Yes	
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	No
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	No
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	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, 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	No
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	No
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 Yes	
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	No
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	No
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 Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e Yes	
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 Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	No
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 and XII is optional 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
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	No
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	No
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	No
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	No
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	No
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	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 	20a Yes	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 	20b Yes	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
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? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
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? <i>If "Yes," complete Schedule J</i>	23	Yes	
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, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
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		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
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? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
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? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
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? <i>If "Yes," complete Schedule L, Part III</i>	27		No
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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
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? <i>If "Yes," complete Schedule L, Part IV</i>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
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? <i>If "Yes," complete Schedule R, Part I</i>	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

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.	78	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	Yes
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	539
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b	Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	No
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	No
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	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
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 as charitable contributions?		6a	No
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	No
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	No
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	No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	No
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	
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? Note. See the instructions for additional information the organization must report on Schedule O.		13a	
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	No
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 lines 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

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	6	
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			
1b	Enter the number of voting members included in line 1a, above, who are independent	4	
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?	2	No
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	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
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?	7a	No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	8a	Yes
8b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, 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	No

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	No
10b	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	Yes
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	No
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	No
13	Did the organization have a written whistleblower policy?	13	No
14	Did the organization have a written document retention and destruction policy?	14	Yes
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?		
15a	The organization's CEO, Executive Director, or top management official	15a	Yes
15b	Other officers or key employees of the organization	15b	No
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	No
16b	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 take 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 Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶DIANA REDMOND 3995 SOUTH COBB DRIVE SMYRNA, GA (770) 434-4568

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

- 1a 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, or 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT FINK CHAIRMAN	40 00	X						47,622	0	15,914
(2) THOMAS B JOHNS MD BOARD MEMBER & MEDICAL DIRECTOR	40 00	X		X				241,800	0	0
(3) JOHN RAY JR BOARD MEMBER	2 00	X						0	0	0
(4) ROBERT J TAYLOR BOARD MEMBER	2 00	X						0	0	0
(5) LEROY BROCK BOARD MEMBER	2 00	X						0	0	0
(6) TED SMITH BOARD MEMBER	2 00	X						0	0	0
(7) PAUL HACKMAN PRESIDENT & CEO	40 00			X				308,192	0	35,361
(8) BARBARA LINDENBAUM DIRECTOR OF CLINICAL SERVICES	40 00			X				147,872	0	24,209
(9) JERRY MAGNISON CFO (TERM 1/9/2013)	40 00			X				148,896	0	14,325
(10) WILLIAM F SARTOR DIR OF ADMIN SV	40 00			X				133,936	0	28,806
(11) RUTH JENKINS CFO (START 2013)	40 00			X				0	0	0
(12) DEBORAH BAKER RN	40 00					X		119,976	0	5,223
(13) BRENDA MCCRAY RNII	40 00					X		117,013	0	5,279
(14) LINDA LEGER DIRECTOR OF INFORMATION SYSTEMS	40 00					X		105,765	0	7,315
(15) MARGARET BROWN DIRECTOR OF PATIENT FINANCIAL SRVCS	40 00					X		103,946	0	2,079
(16) LISA TYLINSKI RN	40 00					X		101,330	0	4,560

Part VII

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,576,348	0	143,071

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▶10

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
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? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

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
SOUTHERN FOOD SERVICE PO BOX 11407 BIRMINGHAM AL 35246	DIETARY SERVICES	492,797
EMORY ADVENTIST HOSPITAL PO BOX 9322089 ATLANTA GA 31193	LAB SERVICES	348,273
CARTER'S PHARMACY 4015 S COBB DR SMYRNA GA 30080	PHARMACY SERVICES	273,001
THOMAS B JOHNS MD , 3995 SOUTH COBB DRIVE SMYRNA GA 30080	MEDICAL DIRECTOR	241,800
STEVEN M LYNN MD PC 3995 SOUTH COBB DRIVE SMYRNA GA 30080	UNIT DIRECTOR	220,757

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►7

Part VIII

Statement of Revenue

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

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	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	6,089		
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f		6,089		
Program Service Revenue	2a	PATIENT REVENUES	Business Code			
			623990	31,796,822	31,796,822	
	b	CAFETERIA	624200	60,278		60,278
	c	FAMILY WORKSHOPS	621990	23,126	23,126	
	d	MEDICAL STAFF APPLICATION	621990	2,050	2,050	
	e	MEDICAL RECORDS	621990	140	140	
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		31,882,416		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		59,016		59,016
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	Gross rents	(i) Real	(ii) Personal		
			418,779			
	b	Less rental expenses		715,875		
	c	Rental income or (loss)		-297,096		
	d	Net rental income or (loss)		-297,096	-297,096	
	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	900099	1,378			1,378
b	LOSS ON EXTINGUISHMENT OF DEBT	900099	-303,640			-303,640
c						
d	All other revenue					
e	Total. Add lines 11a-11d		-302,262			
12	Total revenue. See Instructions		31,348,163	31,525,042	0	-182,968

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).

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.	1,711,619		1,711,619	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7	Other salaries and wages.	14,522,809	9,004,142	5,518,667	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	213,849	132,586	81,263	
9	Other employee benefits.	2,300,080	1,426,050	874,030	
10	Payroll taxes.	1,207,095	748,399	458,696	
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	113,025		113,025	
c	Accounting.	74,389	46,121	28,268	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	3,604,382	2,234,717	1,369,665	
12	Advertising and promotion.				
13	Office expenses.				
14	Information technology.				
15	Royalties.				
16	Occupancy.	893,926	554,234	339,692	
17	Travel.	64,824	40,191	24,633	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	127,296	78,924	48,372	
20	Interest.	364,655	226,086	138,569	
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	992,298	615,225	377,073	
23	Insurance.	644,251	399,436	244,815	
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	BAD DEBT	1,846,149	1,846,149		
b	SUPPLIES	1,126,235	698,266	427,969	
c	TRAINING	224,440	139,153	85,287	
d	ANCILLARY	187,427	116,205	71,222	
e	All other expenses	1,088,498	674,843	413,655	
25	Total functional expenses. Add lines 1 through 24e.	31,307,247	18,980,727	12,326,520	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

☐

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		4,603,159	1	3,528,411
	2	Savings and temporary cash investments		3,480,532	2	1,756,860
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		4,246,456	4	4,915,054
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other 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) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		74,567	8	70,631
	9	Prepaid expenses and deferred charges		571,865	9	507,149
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a27,684,276			
	b	Less accumulated depreciation	10b12,876,439	12,589,782	10c	14,807,837
	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		1,733,618	15	1,611,694
	16	Total assets. Add lines 1 through 15 (must equal line 34)		27,299,979	16	27,197,636
Liabilities	17	Accounts payable and accrued expenses		1,838,130	17	2,133,429
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		9,425,055	20	8,856,876
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other 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		1,535,255	25	1,664,876
	26	Total liabilities. Add lines 17 through 25		12,798,440	26	12,655,181
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		14,501,539	27	14,542,455
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> 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		14,501,539	33	14,542,455
	34	Total liabilities and net assets/fund balances		27,299,979	34	27,197,636

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	31,348,163
2	Total expenses (must equal Part IX, column (A), line 25)	2	31,307,247
3	Revenue less expenses Subtract line 2 from line 1	3	40,916
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	14,501,539
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	14,542,455

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 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes
2c	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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
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	No
3b	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 990EZ)

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

2012

Open to Public Inspection

Name of the organization RIDGEVIEW INSTITUTE INC	Employer identification number 58-2077522
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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

☐

An organization that normally receives (1) more than 33¹/₃% 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 33¹/₃% 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 to 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 - Non-functionally integrated
- 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 it 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?

(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?

(ii)

A family member of a person described in (i) above?

(iii)

A 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)
- | | Yes | No |
|----------|-----|----|
| 11g(i) | | |
| 11g(ii) | | |
| 11g(iii) | | |
- | (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 col (i) listed in your governing document? | | (v) Did you notify the organization in col (i) of your support? | | (vi) Is the organization in col (i) organized in the U S ? | | (vii) Amount of monetary support |
|------------------------------------|----------|--|--|----|---|----|--|----|----------------------------------|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| Total | | | | | | | | | |
- For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990EZ.

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2012

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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage						
14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))		14				
15 Public support percentage for 2011 Schedule A, Part II, line 14		15				
16a 33 1/3% support test—2012. If the organization did not check the box on line 13, and 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—2011. 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—2012. 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—2011. 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 IIISupport 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 year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2012. 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 ▶		
b 33 1/3% support tests—2011. 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).

Facts And Circumstances Test

Explanation

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.
▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

If the organization answered “Yes” to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered “Yes” to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered “Yes” to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization RIDGEVIEW INSTITUTE INC	Employer identification number 58-2077522
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization’s direct and indirect political campaign activities in Part IV	
2	Political expenditures	▶ \$
3	Volunteer hours	

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955	▶ \$
2	Enter the amount of any excise tax incurred by organization managers under section 4955	▶ \$
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4a	Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If “Yes,” describe in Part IV	

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities	▶ \$
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	▶ \$
3	Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b	▶ \$
4	Did the filing organization file Form 1120-POL for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization’s funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV	

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A
- Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B
- Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount Enter the amount from the following table in both columns															
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a If zero or less, enter -0-															
i Subtract line 1f from line 1c If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a)		(b)
		Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of a Volunteers? b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? c Media advertisements? d Mailings to members, legislators, or the public? e Publications, or published or broadcast statements? f Grants to other organizations for lobbying purposes? g Direct contact with legislators, their staffs, government officials, or a legislative body? h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? i Other activities? j Total Add lines 1c through 1i		No		
		No		
		No		
		No		
		No		
		No		
		No		
		No		
		No		
	Yes			5,088
			5,088	
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No		
b If "Yes," enter the amount of any tax incurred under section 4912				
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members.	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	2a	
a	Current year.		
b	Carryover from last year.		
c	Total.		
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues.	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions).	5	

Part IV

Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation
EXPLANATION OF LOBBYING ACTIVITIES	PART II-B, LINE 1	RIDGEVIEW INSTITUTE PAYS MEMBERSHIP DUES TO THE AMERICAN HOSPITAL ASSOCIATION, GEORGIA HOSPITAL ASSOCIATION, NATIONAL ASSOCIATION OF ADDICTION TREATMENT PROVIDERS, AND NATIONAL ASSOCIATION OF PSYCHIATRIC HEALTH SYSTEMS. A PORTION OF THESE DUES IS DESIGNATED FOR LOBBYING ACTIVITIES BY THESE ORGANIZATIONS.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
RIDGEVIEW INSTITUTE INC

Employer identification number
58-2077522

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? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	
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? <div><input type="checkbox"/> Yes<input type="checkbox"/> No</div>	

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

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 XIII, 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.

1a

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 XIII, 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

▶\$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 52283D

Schedule D (Form 990) 2012

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 XIII

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 XIII and complete the following table

	Amount
1c	
1d	
1e	
1f	

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

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

	(a)Current year	(b)Prior year	b (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

(i)

unrelated organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

(ii)

related organizations

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4

Describe in Part XIII 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		3,126,885		3,126,885
b Buildings		18,507,419	7,860,544	10,646,875
c Leasehold improvements		299,852	243,095	56,757
d Equipment		5,750,120	4,772,800	977,320
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				14,807,837

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	31,975,219
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 XIII)	2d	-88,820
e	Add lines 2a through 2d	2e	-88,820
3	Subtract line 2e from line 1	3	32,064,039
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 XIII)	4b	-715,876
c	Add lines 4a and 4b	4c	-715,876
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	31,348,163

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	31,934,302
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 XIII)	2d	715,875
e	Add lines 2a through 2d	2e	715,875
3	Subtract line 2e from line 1	3	31,218,427
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 XIII)	4b	88,820
c	Add lines 4a and 4b	4c	88,820
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	31,307,247

Part XIII

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, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X, LINE 2	RIDGEVIEW INSTITUTE, INC. (RVI) IS EXEMPT FROM FEDERAL INCOME TAXES PURSUANT TO SECTION 501(A), AS AN ORGANIZATION DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC), AS AMENDED. RIDGEVIEW REAL ESTATE, LLC ("LLC") IS ORGANIZED UNDER GEORGIA LAW AND THE IRC AS A LIMITED LIABILITY COMPANY. THE INCOME FROM THE LLC'S OPERATIONS IS NOT CONSIDERED UNRELATED BUSINESS INCOME TO RVI, AND IS THEREFORE, NOT SUBJECT TO TAX. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN MADE IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS. AT AUGUST 31, 2013, MANAGEMENT DOES NOT BELIEVE THAT RVI OR THE LLC HOLD ANY UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.
PART XI, LINE 2D - OTHER ADJUSTMENTS		OTHER NONOPERATING LOSSES -88,820
PART XI, LINE 4B - OTHER ADJUSTMENTS		RENTAL EXPENSES -715,876
PART XII, LINE 2D - OTHER ADJUSTMENTS		RENTAL EXPENSES 715,875
PART XII, LINE 4B - OTHER ADJUSTMENTS		OTHER NONOPERATING LOSSES 88,820

SCHEDULE H
(Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 20.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
RIDGEVIEW INSTITUTE INC

Employer identification number
58-2077522

Part I

Financial Assistance and Certain Other Community Benefits at Cost

		Yes	No	
1a	Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	1a	Yes	
b	If "Yes," was it a written policy?	1b	Yes	
2	If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities			
3	Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for <i>free</i> care <input checked="" type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ % b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care <input checked="" type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ % c If the organization used factors other than FPG in determining eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care 4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	3a	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	3b	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	4	Yes	
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	5a	Yes	
6a	Did the organization prepare a community benefit report during the tax year?	5b		No
b	If "Yes," did the organization make it available to the public?	5c		
	Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.	6a	Yes	
		6b	Yes	

7

Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			92,625	139,650	-47,025	0 %
b Medicaid (from Worksheet 3, column a)			113,208	161,700	-48,492	0 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			205,833	301,350	-95,517	
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			82,758		82,758	0 280 %
f Health professions education (from Worksheet 5)			9,093		9,093	0 030 %
g Subsidized health services (from Worksheet 6)			1,126,359		1,126,359	3 820 %
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j Total Other Benefits			1,218,210		1,218,210	4 130 %
k Total . Add lines 7d and 7j			1,424,043	301,350	1,122,693	4 130 %

Part III

Community Building Activities

Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1Physical improvements and housing			231,769		231,769	0.790 %
2Economic development						
3Community support			24,165		24,165	0.080 %
4Environmental improvements						
5Leadership development and training for community members			25,665		25,665	0.090 %
6Coalition building						
7Community health improvement advocacy						
8Workforce development						
9Other						
10Total			281,599		281,599	0.960 %

Part III

Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

1

Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?

1

Yes

2

Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount.

2

1,121,534

3

Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit.

3

0

4

Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.

Section B. Medicare

5

Enter total revenue received from Medicare (including DSH and IME).

5

3,545,537

6

Enter Medicare allowable costs of care relating to payments on line 5.

6

3,679,219

7

Subtract line 6 from line 5. This is the surplus (or shortfall).

7

-133,682

8

Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used.
☐ Cost accounting system ☒ Cost to charge ratio ☐ Other

Section C. Collection Practices

9a

Did the organization have a written debt collection policy during the tax year?

9a

Yes

b

If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI.

9b

Yes

Part IV

Management Companies and Joint Ventures

(owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				

Schedule H (Form 990) 2012

Part V

Facility Information

Section A. Hospital Facilities

(list in order of size from largest to smallest—see instructions)
How many hospital facilities did the organization operate during the tax year?
1

Name, address, and primary website address

		Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)	Facility reporting group
1	RIDGEVIEW INSTITUTE INC 3995 SOUTH COBB DRIVE SMYRNA, GA 30080	X								PSYCHIATRIC	

Part V Facility Information (continued)

Section B. Facility Policies and Practices

(Complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

RIDGEVIEW INSTITUTE INC

Name of hospital facility or facility reporting group

For single facility filers only: line Number of Hospital Facility (from Schedule H, Part V, Section A)

1

	Yes	No
Community Health Needs Assessment (Lines 1 through 8c are optional for tax years beginning on or before March 23, 2012)		
1 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 9 If "Yes," indicate what the CHNA report describes (check all that apply)	1 Yes	
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> Information gaps that limit the hospital facility's ability to assess the community's health needs		
j <input type="checkbox"/> Other (describe in Part VI)		
2 Indicate the tax year the hospital facility last conducted a CHNA 20 <u>12</u>		
3 In conducting its most recent CHNA, did the hospital facility take into account input from representatives of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3 Yes	
4 Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4	No
5 Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply)	5 Yes	
a <input checked="" type="checkbox"/> Hospital facility's website		
b <input checked="" type="checkbox"/> Available upon request from the hospital facility		
c <input type="checkbox"/> Other (describe in Part VI)		
6 If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply to date)		
a <input checked="" type="checkbox"/> Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA		
b <input checked="" type="checkbox"/> Execution of the implementation strategy		
c <input type="checkbox"/> Participation in the development of a community-wide plan		
d <input type="checkbox"/> Participation in the execution of a community-wide plan		
e <input checked="" type="checkbox"/> Inclusion of a community benefit section in operational plans		
f <input checked="" type="checkbox"/> Adoption of a budget for provision of services that address the needs identified in the CHNA		
g <input checked="" type="checkbox"/> Prioritization of health needs in its community		
h <input checked="" type="checkbox"/> Prioritization of services that the hospital facility will undertake to meet health needs in its community		
i <input type="checkbox"/> Other (describe in Part VI)		
7 Did the hospital facility address all of the needs identified in its most recently conducted CHNA? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs	7	No
8a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	8a	No
b If "Yes" to line 8a, did the organization file Form 4720 to report the section 4959 excise tax?	8b	
c If "Yes" to line 8b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$_____		

Part V

Facility Information (continued)

Financial Assistance Policy		Yes	No
9 Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?		9	Yes
10 Used federal poverty guidelines (FPG) to determine eligibility for providing <i>free</i> care? If "Yes," indicate the FPG family income limit for eligibility for free care <u>100 00000000000000</u> % If "No," explain in Part VI the criteria the hospital facility used		10	Yes
11 Used FPG to determine eligibility for providing <i>discounted</i> care? If "Yes," indicate the FPG family income limit for eligibility for discounted care <u>200 00000000000000</u> % If "No," explain in Part VI the criteria the hospital facility used		11	Yes
12 Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply)		12	Yes
a <input checked="" type="checkbox"/> Income level			
b <input type="checkbox"/> Asset level			
c <input checked="" type="checkbox"/> Medical indigency			
d <input type="checkbox"/> Insurance status			
e <input checked="" type="checkbox"/> Uninsured discount			
f <input checked="" type="checkbox"/> Medicaid/Medicare			
g <input type="checkbox"/> State regulation			
h <input type="checkbox"/> Other (describe in Part VI)			
13 Explained the method for applying for financial assistance?		13	Yes
14 Included measures to publicize the policy within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply)		14	Yes
a <input checked="" type="checkbox"/> The policy was posted on the hospital facility's website			
b <input type="checkbox"/> The policy was attached to billing invoices			
c <input type="checkbox"/> The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d <input checked="" type="checkbox"/> The policy was posted in the hospital facility's admissions offices			
e <input checked="" type="checkbox"/> The policy was provided, in writing, to patients on admission to the hospital facility			
f <input checked="" type="checkbox"/> The policy was available upon request			
g <input type="checkbox"/> Other (describe in Part VI)			
Billing and Collections			
15 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?		15	Yes
16 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
a <input type="checkbox"/> Reporting to credit agency			
b <input type="checkbox"/> Lawsuits			
c <input type="checkbox"/> Liens on residences			
d <input type="checkbox"/> Body attachments			
e <input type="checkbox"/> Other similar actions (describe in Part VI)			
17 Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP? If "Yes," check all actions in which the hospital facility or a third party engaged		17	No
a <input type="checkbox"/> Reporting to credit agency			
b <input type="checkbox"/> Lawsuits			
c <input type="checkbox"/> Liens on residences			
d <input type="checkbox"/> Body attachments			
e <input type="checkbox"/> Other similar actions (describe in Part VI)			

Part V

Facility Information (continued)

- 18
- Indicate which efforts the hospital facility made before initiating any of the actions listed in line 17 (check all that apply)
- a

☐

Notified individuals of the financial assistance policy on admission
- b

☐

Notified individuals of the financial assistance policy prior to discharge
- c

☐

Notified individuals of the financial assistance policy in communications with the patients regarding the patients' bills
- d

☐

Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy
- e

☐

Other (describe in Part VI)

Policy Relating to Emergency Medical Care

		Yes	No
19	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?		No
	If "No," indicate why		
a	<input checked="" type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
b	<input type="checkbox"/> The hospital facility's policy was not in writing		
c	<input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)		
d	<input type="checkbox"/> Other (describe in Part VI)		

Charges to Individuals Eligible for Assistance under the FAP (FAP-Eligible Individuals)

20	Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care		
	a <input type="checkbox"/> The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged		
	b <input type="checkbox"/> The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged		
	c <input type="checkbox"/> The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged		
	d <input checked="" type="checkbox"/> Other (describe in Part VI)		
21	During the tax year, did the hospital facility charge any FAP-eligible individuals to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?		No
	If "Yes," explain in Part VI		
22	During the tax year, did the hospital facility charge any FAP-eligible individuals an amount equal to the gross charge for any service provided to that individual?		No
	If "Yes," explain in Part VI		

Part V

Facility Information (continued)

Section C. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility
(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year?

Name and address	Type of Facility (describe)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

Part VI

Supplemental Information

Complete this part to provide the following information

- 1
- Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II, Part III, lines 4, 8, and 9b, Part V, Section A, and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 10, 11, 12h, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22
- 2
- Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any needs assessments reported in Part V, Section B
- 3
- Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy
- 4
- Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves
- 5
- Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)
- 6
- Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served
- 7
- State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report
- 8
- Facility reporting group(s).** If applicable, for each hospital facility in a facility reporting group provide the descriptions required for Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 10, 11, 12h, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22

Identifier	ReturnReference	Explanation
		PART I, LINE 7 A COST-TO-CHARGE RATIO , DERIVED FROM THE SCHEDULE H APPLICABLE WORKSHEETS, INCLUDING WORKSHEET 2, RATIO OF PATIENT CARE COST TO CHARGES, WAS USED TO DETERMINE CHARITY CARE THE TOTAL OPERATING EXPENSE WAS DIVIDED BY PATIENT REVENUES TO CALCULATE AN OVERALL RATIO THAT WAS THEN APPLIED TO INDIGENT AND CHARITY CARE CHARGES TO ARRIVE AT COST
		PART I, LINE 7G SUBSIDIZED HEALTH SERVICES INCLUDE (1) ADMINISTRATION OF THE GEORGIA COMMUNITY TRUST (A NONPROFIT POOLED INCOME TRUST FOR INDIVIDUALS WITH A DISABILITY) AND (2) FREE MENTAL HEALTH ASSESSMENTS OFFERED TO THE COMMUNITY NO COSTS WERE ATTRIBUTABLE TO A PHYSICIAN CLINIC

Identifier	ReturnReference	Explanation
		PART I, LINE 7, COLUMN (F) THE BAD DEBT EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25, COLUMN (A), BUT SUBTRACTED FOR PURPOSES OF CALCULATING THE PERCENTAGE IN THIS COLUMN IS \$ 1846149
		PART II RIDGEVIEW INSTITUTE HAS AN OPEN MEDICAL STAFF, HOLDS 15+ EDUCATIONAL SEMINARS AND PROVIDES SPACE AND SERVICES FOR MANY COMMUNITY EVENTS FREE OF CHARGE EACH YEAR RIDGEVIEW USES SURPLUS FUNDS TO INCREASE PROGRAMMING AND STAFFING IN ORDER TO BETTER PROVIDE FOR THE COMMUNITY SOME SURPLUS FUNDS WERE USED IN CALENDAR YEAR 2013 TO ADD FOUR BEDS TO OLDER ADULT SERVICES RIDGEVIEW HAS A COMMUNITY BOARD CONSISTING OF A LOCAL HEALTHCARE ATTORNEY, A RETIRED BANKER, A PROFESSOR AT MOREHOUSE SCHOOL OF MEDICINE AND A LOCAL FINANCIAL PROFESSIONAL RIDGEVIEW PARTICIPATES IN A JOINT VENTURE WITH EMORY UNIVERSITY TO PROVIDE FELLOWSHIP OPPORTUNITIES FOR CHILD/ADOLESCENT PSYCHIATRIC PHYSICIANS RIDGEVIEW PROVIDES FREE EDUCATION TO COMMUNITY PARTNERS, I E SCHOOLS, PHYSICIAN PRACTICES

Identifier	ReturnReference	Explanation
		PART III, LINE 4 A COST-TO-CHARGE RATIO WAS ALSO USED TO DETERMINE BAD DEBT COST THE TOTAL OPERATING EXPENSE WAS DIVIDED BY PATIENT REVENUES TO CALCULATE AN OVERALL RATIO THAT WAS THEN APPLIED TO THE BAD DEBT EXPENSE TO ARRIVE AT COST THE AUDITED FINANCIAL STATEMENTS READ AS FOLLOWS "PATIENT ACCOUNTS RECEIVABLE ARE REPORTED NET OF AN ESTIMATED ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS AND AN ALLOWANCE FOR CONTRACTUAL ADJUSTMENTS THE CONTRACTUAL ALLOWANCE REPRESENTS THE DIFFERENCE BETWEEN ESTABLISHED BILLING RATES AND ESTIMATED REIMBURSEMENT FROM MEDICARE AND OTHER THIRD-PARTY PAYMENT PROGRAMS CURRENT OPERATIONS INCLUDE A PROVISION FOR BAD DEBTS ESTIMATED BASED UPON THE AGE OF THE ACCOUNTS AND ANY UNUSUAL CIRCUMSTANCES WHICH AFFECT THE COLLECTION OF PATIENT ACCOUNTS RECEIVABLE MANAGEMENT REVIEWS ALL ESSENTIAL ACCOUNTS FOR COLLECTIBILITY PRIOR TO RECORDING REVENUE "
		PART III, LINE 8 THE COST OF MEDICARE WAS DETERMINED FROM THE MEDICARE COST REPORT

Identifier	ReturnReference	Explanation
		PART III, LINE 9B RIDGEVIEW INSTITUTE HAS THE POLICY FOR INTERNAL AND EXTERNAL COLLECTION PRACTICES THAT TAKES INTO ACCOUNT THE EXTENT TO WHICH THE PATIENT QUALIFIES FOR CHARITY, A PATIENT'S GOOD FAITH EFFORT TO APPLY FOR A GOVERNMENTAL PROGRAM OR FOR CHARITY FROM RIDGEVIEW INSTITUTE, AND A PATIENT'S GOOD FAITH EFFORT TO COMPLY WITH HIS/HER PAYMENT AGREEMENTS WITH RIDGEVIEW INSTITUTE FOR PATIENTS WHO QUALIFY FOR CHARITY AND FOR PATIENTS WHO ARE COOPERATING IN GOOD FAITH TO RESOLVE THEIR HOSPITAL BILLS, RIDGEVIEW INSTITUTE MAY OFFER EXTENDED PAYMENT PLANS TO ELIGIBLE PATIENTS, WILL NOT IMPOSE WAGE GARNISHMENTS OR LIENS ON PRIMARY RESIDENCES, WILL NOT SEND UNPAID BILLS TO OUTSIDE COLLECTION AGENCIES, AND WILL CEASE ALL COLLECTION EFFORTS
RIDGEVIEW INSTITUTE, INC		PART V, SECTION B, LINE 3 RIDGEVIEW INSTITUTE INVOLVED THE SOCIAL SERVICES DEPARTMENTS OF COBB COUNTY SCHOOLS INCLUDING DIRECTORS OF COUNSELING/SOCIAL WORK AND PREVENTION INTERVENTION DEPARTMENTS RIDGEVIEW INSTITUTE SURVEYED THERAPEUTIC PROVIDERS IN COBB COUNTY TO IDENTIFY AREAS OF NEED

Identifier	ReturnReference	Explanation
RIDGEVIEW INSTITUTE, INC		PART V, SECTION B, LINE 7 SEVERAL NEEDS OUTLINED IN THE CHNA PROCESSES HAVE NOT BEEN ADDRESSED IN THIS PLAN IN INITIAL DISCUSSION AND SUBSEQUENT PRIORITIZATION, THE COMMUNITY NEEDS ASSESSMENT TEAM CONSIDERED THE LEVELS TO WHICH SOME NEEDS WERE ALREADY BEING ADDRESSED IN THE SERVICE AREA ADDITIONALLY, SOME COMMUNITY NEEDS FALL OUT OF THE SCOPE OF EXPERTISE AND RESOURCES OF THE HOSPITAL
RIDGEVIEW INSTITUTE, INC		PART V, SECTION B, LINE 19D RIDGEVIEW INSTITUTE IS A BEHAVIORAL HEALTHCARE FACILITY MEDICAL EMERGENCY PATIENTS ARE REFERRED TO AND/OR TRANSFERRED TO A MEDICAL HOSPITAL

Identifier	ReturnReference	Explanation
RIDGEVIEW INSTITUTE, INC		PART V, SECTION B, LINE 20D SELF PAY RATE WITH POSSIBILITY OF DISCOUNT OR CHARITY DEPENDANT ON FINANCIAL DISCLOSURE INFORMATION PROVIDED BY PATIENT
		PART VI, LINE 2 RIDGEVIEW INSTITUTE IDENTIFIED COMMUNITY HEALTH NEEDS BY UNDERGOING AN ASSESSMENT PROCESS THIS PROCESS INCORPORATED A COMPREHENSIVE REVIEW BY THE HOSPITAL'S COMMUNITY NEEDS ASSESSMENT TEAM ALONG WITH SECONDARY AND PRIMARY DATA INPUT USING THE EXPERTISE OF DIXON HUGHES GOODMAN, LLP THE TEAM USED SEVERAL SOURCES OF QUANTITATIVE HEALTH, SOCIAL AND DEMOGRAPHIC DATA SPECIFIC TO THE HOME COUNTY OF THE FACILITY PROVIDED BY LOCAL PUBLIC HEALTH AGENCIES, HEALTH CARE ASSOCIATIONS AND OTHER DATA SOURCES RIDGEVIEW INSTITUTE TOOK ADVANTAGE OF THIS OPPORTUNITY TO COLLABORATE WITH ITS ADMINISTRATORS, PHYSICIANS, STATE AGENCIES, AND LOCAL ORGANIZATIONS

Identifier	ReturnReference	Explanation
		PART VI, LINE 3 RIDGEVIEWINSTITUTE MAKES AVAILABLE FINANCIAL ASSISTANCE TO PERSONS WHO HAVE HEALTHCARE NEEDS AND ARE UNINSURED, OR UNDERINSURED, AND WHOSE HOUSEHOLD INCOME IS LESS THAN OR EQUAL TO 300% OF THE FEDERAL INCOME POVERTY GUIDELINES THE AMOUNT THAT A PATIENT IS EXPECTED TO PAY AND THE AMOUNT OF FINANCIAL ASSISTANCE OFFERED DEPENDS ON THE PATIENT'S INSURANCE COVERAGE, INCOME, AND ASSETS AS SET FORTH IN THE ELIGIBILITY SECTION OF THIS POLICY THE FEDERAL INCOME POVERTY GUIDELINES WILL BE USED IN DETERMINING THE AMOUNT OF CHARITY CARE AND THE AMOUNT CHARGED TO PATIENTS, IF ANY, AFTER AN ADJUSTMENT AMOUNTS CHARGED FOR EMERGENCY AND MEDICALLY NECESSARY MEDICAL SERVICES TO PATIENTS ELIGIBLE FOR FINANCIAL ASSISTANCE WILL NOT BE MORE THAN THE AMOUNT GENERALLY BILLED TO INDIVIDUALS WITH INSURANCE COVERING SUCH CARE
		PART VI, LINE 4 RIDGEVIEWINSTITUTE SPECIALIZES IN TREATING PEOPLE WITH ADDICTION OR MENTAL HEALTH PROBLEMS IN THE COBB COUNTY AREA MANY OF RIDGEVIEW'S PATIENTS ARE ENCOMPASSED IN THIS GEOGRAPHIC AREA USING A COUNTY DEFINITION AS A SERVICE AREA IS CRUCIAL FOR THE HOSPITAL'S ANALYSIS AS MANY SECONDARY DATA SOURCES ARE COUNTY SPECIFIC AND SERVE AS A COMPARISON TOOL TO OTHER COUNTIES, THE STATE OF GEORGIA, AND THE UNITED STATES ALSO, MANY OF THE HOSPITAL'S COMMUNITY INPUT SOURCES CONSIDER COBB COUNTY THEIR PRIMARY SERVICE AREA THESE INCLUDE MEMBERS OF DIFFERENT AGENCIES OF COBB COUNTY, AS WELL AS MANY DIFFERENT COMMUNITY ADVOCACY GROUPS WITH WHOM RIDGEVIEWINSTITUTE HAS RELATIONSHIPS RIDGEVIEW MOST DIRECTLY SERVES COBB COUNTY (POPULATION APPROXIMATELY 690,000 BASED ON 2010 CENSUS) AND ADJOINING COUNTIES IN THE METRO ATLANTA AREA APPROXIMATELY 65% OF THE PATIENTS AT RIDGEVIEWINSTITUTE COME FROM GEORGIA, WITH THE GREATEST NUMBER COMING FROM THE METRO ATLANTA AREA THE REMAINDER COMES MOSTLY FROM ADJACENT STATES IN THE SOUTHEAST, THOUGH A FEW COME FROM OTHER PLACES IN THE UNITED STATES THERE ARE SIX OTHER FREE-STANDING BEHAVIORAL HEALTH FACILITIES IN THE GREATER METRO ATLANTA AREA THERE ARE THREE OTHER TREATMENT CENTERS THAT PROVIDE AN OUTPATIENT AND/OR RESIDENTIAL LEVEL OF CARE FOR ADDICTION PATIENTS ONLY

Identifier	ReturnReference	Explanation
		PART VI, LINE 5 RIDGEVIEW INSTITUTE HAS AN OPEN MEDICAL STAFF, HOLDS 15+ EDUCATIONAL SEMINARS AND PROVIDES SPACE AND SERVICES FOR MANY COMMUNITY EVENTS FREE OF CHARGE EACH YEAR RIDGEVIEW USES SURPLUS FUNDS TO INCREASE PROGRAMMING AND STAFFING IN ORDER TO BETTER PROVIDE FOR THE COMMUNITY SOME SURPLUS FUNDS WERE USED IN CALENDAR YEAR 2013 TO ADD FOUR BEDS TO OLDER ADULT SERVICES RIDGEVIEW HAS A COMMUNITY BOARD CONSISTING OF A LOCAL HEALTHCARE ATTORNEY, A RETIRED BANKER, A PROFESSOR AT MOREHOUSE SCHOOL OF MEDICINE AND A LOCAL FINANCIAL PROFESSIONAL RIDGEVIEW PARTICIPATES IN A JOINT VENTURE WITH EMORY UNIVERSITY TO PROVIDE FELLOWSHIP OPPORTUNITIES FOR CHILD/ADOLESCENT PSYCHIATRIC PHYSICIANS RIDGEVIEW PROVIDES FREE EDUCATION TO COMMUNITY PARTNERS, I E SCHOOLS, PHYSICIAN PRACTICES
		PART VI, LINE 6 N/A

Identifier	ReturnReference	Explanation
REPORTS FILED WITH STATES	PART VI, LINE 7	GA

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, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
RIDGEVIEW INSTITUTE INC

Employer identification number
58-2077522

Part I	Questions Regarding Compensation		Yes	No
1a	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. <div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>			
b	If any of the boxes in 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, but explain in Part III. <div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>			
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		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		No
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c		No
	Only 501(c)(3) and 501(c)(4) organizations only 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		No
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	5b		No
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		No
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	6b		No
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		No
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		No
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 column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC 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
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)THOMAS B JOHNS MD BOARD MEMBER & MEDICAL DIRECTOR	(i)	241,800	0	0	0	0	241,800	0
	(ii)	0	0	0	0	0	0	0
(2)PAUL HACKMAN PRESIDENT & CEO	(i)	287,644	20,548	0	13,094	22,267	343,553	0
	(ii)	0	0	0	0	0	0	0
(3)BARBARA LINDENBAUM DIRECTOR OF CLINICAL SERVICES	(i)	136,538	11,334	0	6,389	17,820	172,081	0
	(ii)	0	0	0	0	0	0	0
(4)JERRY MAGNISON CFO (TERM 1/9/2013)	(i)	139,250	9,646	0	6,796	7,529	163,221	0
	(ii)	0	0	0	0	0	0	0
(5)WILLIAM F SARTOR DIR OF ADMIN SV	(i)	123,280	10,656	0	6,049	22,757	162,742	0
	(ii)	0	0	0	0	0	0	0

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, and for Part II. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990.▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
RIDGEVIEW INSTITUTE INC

Employer identification number
58-2077522

Part I

Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	HOSPITAL AUTHORITY OF THE CITY OF SMYRNA GEORGIA	58-2401110	NONEAVAIL	06-16-2005	3,672,000	2005 BONDS - EXPANSION		X		X		X
B	HOSPITAL AUTHORITY OF THE CITY OF SMYRNA GEORGIA	58-2401110	NONEAVAIL	02-20-2013	6,247,000	REVENUE ANTICIPATION CERTIFICATES		X		X		X

Part II

Proceeds

		A		B		C		D	
1	Amount of bonds retired								
2	Amount of bonds legally defeased								
3	Total proceeds of issue	3,672,000		6,247,000					
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows	5,476,718		5,476,718					
7	Issuance costs from proceeds	73,440		121,645					
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	3,598,560		648,637					
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion	2005		2013		YesNoYesNo			
		Yes	No	Yes	No				
14	Were the bonds issued as part of a current refunding issue?		X	X					
15	Were the bonds issued as part of an advance refunding issue?		X		X				
16	Has the final allocation of proceeds been made?	X		X					
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

Part III

Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X				
2	Are there any lease arrangements that may result in private business use of bond-financed property?		X		X				

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X		X				
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X				
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6	Total of lines 4 and 5								
7	Does the bond issue meet the private security or payment test?		X		X				
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X				
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X			X				

Part IV

Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?		X		X				
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X	X					
b	Exception to rebate?	X			X				
c	No rebate due?		X		X				
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X				
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X				
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								

Part IV

Arbitrage (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X				
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X		X				
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X					

Part V

Procedures To Undertake Corrective Action

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X					

Part VI

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

Identifier	Return Reference	Explanation
PART III, LINE 9, PART IV, LINE 7, AND PART V	WRITTEN PROCEDURE	PROVISIONS EXIST IN THE BOND DOCUMENTS FOR MONITORING THE REQUIREMENTS OF IRC SECTION 141 AND 148 IN ADDITION, RIDGEVIEW INSTITUTE HAS QUARTERLY REPORTING AND COVENANT CALCULATIONS DUE TO ITS BANKS

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization RIDGEVIEW INSTITUTE INC	Employer identification number 58-2077522
---	--

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?	(i) Written agreement?	
			To	From			Yes	No		Yes	No
Total ▶ \$											

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) RAY & SHERMAN LLC	JOHN RAY, JR , BOARD MEMBER, IS A RAY & SHERMAN MANAGING PARTNER	80,506	RAY & SHERMAN, LLC PROVIDES LEGAL SERVICES TO RIDGEVIEW INSTITUTE, INC JOHN RAY, JR , RIDGEVIEW INSTITUTE, INC BOARD MEMBER, IS A MANAGING PARTNER OF RAY & SHERMAN, LLC ALL TRANSACTIONS ARE CONDUCTED AT ARM'S LENGTH		No

Part V Supplemental Information

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

Identifier	Return Reference	Explanation
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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 to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

Open to Public
Inspection

Name of the organization RIDGEVIEW INSTITUTE INC	Employer identification number 58-2077522
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Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	
	FORM 990, PART VI, SECTION B, LINE 12	THE ORGANIZATION'S BY-LAWS CONTAIN A SECTION DEDICATED TO CONFLICTS OF INTEREST BOARD MEMBERS ARE REQUIRED TO COMPLETE ANNUALLY, A RELATIONSHIP DECLARATION TO IDENTIFY ANY POTENTIAL CONFLICTS OF INTEREST
	FORM 990, PART VI, SECTION B, LINE 15A	THE BOARD USES THE FOLLOWING TOOLS TO ESTABLISH THE COMPENSATION FOR THE CEO A COMPENSATION COMMITTEE (COMPRISED OF INDEPENDENT BOARD MEMBERS), A WRITTEN CONTRACT FOR THE CEO, COMPENSATION SURVEYS, AND BOARD LEVEL APPROVAL THE CEO USES BENCHMARK SURVEYS AND RECRUITERS TO ESTABLISH THE COMPENSATION FOR THE OTHER OFFICERS AND KEY EMPLOYEES OF THE HOSPITAL
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES THESE DOCUMENTS AVAILABLE UPON REQUEST
OTHER FEES	FORM 990, PART IX, LINE 11G	PURCHASED SERVICES PROGRAM SERVICE EXPENSES 888,450 MANAGEMENT AND GENERAL EXPENSES 544,535 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 1,432,985 PROGRAM MANAGEMENT FEES PROGRAM SERVICE EXPENSES 385,969 MANAGEMENT AND GENERAL EXPENSES 236,561 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 622,530 PURCHASED COUNSELING PROGRAM SERVICE EXPENSES 24,389 MANAGEMENT AND GENERAL EXPENSES 14,948 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 39,337 PURCHASED AN CILLARY PROGRAM SERVICE EXPENSES 695,334 MANAGEMENT AND GENERAL EXPENSES 426,173 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 1,121,507 PROFESSIONAL FEES PROGRAM SERVICE EXPENSES 170,208 MANAGEMENT AND GENERAL EXPENSES 104,321 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 274,529 CONSULTING FEE PROGRAM SERVICE EXPENSES 2,108 MANAGEMENT AND GENERAL EXPENSES 1,292 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 3,400 COLLECTION FEES PROGRAM SERVICE EXPENSES 62,621 MANAGEMENT AND GENERAL EXPENSES 38,380 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 101,001 RESIDENTS FEE PROGRAM SERVICE EXPENSES 5,638 MANAGEMENT AND GENERAL EXPENSES 3,455 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 9,093

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

2012

Open to Public Inspection

Name of the organization
RIDGEVIEW INSTITUTE INC

Employer identification number
58-2077522

Part I

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

(a) Name, address, and EIN (if applicable) 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) RIDGEVIEW REAL ESTATE LLC 3995 SOUTH COBB DRIVE SMYRNA, GA 30080 58-2077522	RENTAL PROPERTY	GA	440,820	2,271,937	RIDGEVIEW INSTITUTE INC

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) Section 512(b)(13) controlled entity?	
						Yes	No

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) 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	

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	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

Part V

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

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

b

Gift, grant, or capital contribution to related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Dividends from related organization(s)

g

Sale of assets to related organization(s)

h

Purchase of assets from related organization(s)

i

Exchange of assets with related organization(s)

j

Lease of facilities, equipment, or other assets to related organization(s)

k

Lease of facilities, equipment, or other assets from related organization(s)

l

Performance of services or membership or fundraising solicitations for related organization(s)

m

Performance of services or membership or fundraising solicitations by related organization(s)

n

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o

Sharing of paid employees with related organization(s)

p

Reimbursement paid to related organization(s) for expenses

q

Reimbursement paid by related organization(s) for expenses

r

Other transfer of cash or property to related organization(s)

s

Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

1s

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-s)	(c) Amount involved	(d) Method of determining amount involved

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.

[illegible]

Software ID:
Software Version:
EIN: 58-2077522
Name: RIDGEVIEW INSTITUTE INC

Part VII Supplemental Information

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

Identifier	Return Reference	Explanation	
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**RIDGEVIEW INSTITUTE, INC.
AND SUBSIDIARY**

**Audited Consolidated Financial Statements
(and Supplemental Information)**

Years Ended August 31, 2013 and 2012



RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Audited Consolidated Financial Statements (and Supplemental Information)

Years Ended August 31, 2013 and 2012

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Ridgeview Institute, Inc.:

We have audited the accompanying consolidated financial statements of Ridgeview Institute, Inc. and Subsidiary (the Hospital) which comprise the consolidated balance sheets as of August 31, 2013 and 2012 and the related consolidated statements of operations and changes in net assets and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hospital's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Ridgeview Institute, Inc. and Subsidiary as of August 31, 2013 and 2012, and the results of their operations, changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Reporting on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplemental consolidating information is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Reynolds Youngley: Associate PC

Atlanta, Georgia
December 4, 2013

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Consolidated Balance Sheets

	<i>August 31,</i>	
	<i>2013</i>	<i>2012</i>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 5,282,286	\$ 6,987,382
Assets limited as to use	211,517	523,032
Patient accounts receivable, less estimated allowances for uncollectible accounts of approximately \$1,500,000 in 2013 and \$1,650,000 in 2012	4,915,054	4,246,456
Other receivables	260,807	113,286
Estimated third-party payer settlements	38,801	110,351
Inventory	70,631	74,567
Prepaid expenses and other assets	521,963	584,986
TOTAL CURRENT ASSETS	11,301,059	12,640,060
INVESTMENTS	2,985	1,096,309
ASSETS LIMITED AS TO USE		
Held under bond indentures	860,154	1,132,136
Internally designated	109,476	103,387
	969,630	1,235,523
Less amount required to meet current obligations	(211,517)	(523,032)
	758,113	712,491
PROPERTY AND EQUIPMENT, net	14,807,838	12,589,782
BOND ISSUANCE COSTS, net of accumulated amortization of approximately \$361,000 in 2013 and \$639,000 in 2012	327,642	261,337
TOTAL ASSETS	\$ 27,197,637	\$ 27,299,979

	<i>August 31,</i>	
	<i>2013</i>	<i>2012</i>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 2,156,051	\$ 1,974,811
Accrued payroll and compensated absences	1,638,255	1,376,473
Current portion of long-term debt and capital leases	795,813	681,060
TOTAL CURRENT LIABILITIES	4,590,119	4,032,344
LONG-TERM DEBT AND CAPITAL LEASES, less		
current portion	8,065,062	8,766,096
TOTAL LIABILITIES	12,655,181	12,798,440
COMMITMENTS AND CONTINGENCIES - Note J		
NET ASSETS	14,542,456	14,501,539
TOTAL LIABILITIES AND NET ASSETS	\$ 27,197,637	\$ 27,299,979

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Consolidated Statements of Operations and Changes in Net Assets

	<i>Year Ended August 31,</i>	
	<i>2013</i>	<i>2012</i>
CHANGES IN NET ASSETS		
Revenue, gains and other support:		
Net patient service revenue	\$ 31,796,829	\$ 31,482,289
Other revenue, including investment income	570,849	604,551
TOTAL REVENUE, GAINS AND OTHER SUPPORT	32,367,678	32,086,840
Expenses:		
Salaries and wages	17,108,185	16,927,854
Employee benefits	3,775,648	3,588,082
Purchased services	3,887,016	3,855,461
Supplies	1,347,513	1,352,221
Estimated provision for bad debts	1,846,149	2,348,480
Insurance	644,251	643,787
Other expenses	1,873,773	1,732,332
Interest expense	364,655	494,986
Depreciation and amortization	1,087,112	1,066,108
TOTAL OPERATING EXPENSES	31,934,302	32,009,311
INCOME FROM OPERATIONS	433,376	77,529
NONOPERATING LOSSES:		
Loss on extinguishment of debt	303,639	-
Other nonoperating losses	88,820	-
TOTAL NONOPERATING LOSSES	392,459	
EXCESS OF REVENUE AND GAINS OVER EXPENSES AND LOSSES AND INCREASE IN NET ASSETS	40,917	77,529
NET ASSETS, BEGINNING OF YEAR	14,501,539	14,424,010
NET ASSETS, END OF YEAR	\$ 14,542,456	\$ 14,501,539

See notes to consolidated financial statements.

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Consolidated Statements of Cash Flows

	<i>Year Ended August 31,</i>	
	<i>2013</i>	<i>2012</i>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 40,917	\$77,529
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Loss on early extinguishment of debt	303,639	-
Depreciation and amortization	1,087,112	1,066,108
Estimated provision for bad debts	1,846,149	2,348,480
Changes in asset and liability accounts:		
Patient accounts receivable	(2,514,747)	(2,424,099)
Other receivables	(147,521)	(78,658)
Estimated third-party payer settlements	71,550	35,809
Inventory	3,936	12,257
Prepaid expenses and other assets	63,023	(17,747)
Investments	1,093,324	(51,954)
Accounts payable and accrued expenses	181,240	209,597
Accrued payroll and compensated absences	261,782	125,940
Total adjustments	2,249,487	1,225,733
NET CASH PROVIDED BY OPERATING ACTIVITIES	2,290,404	1,303,262
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(3,237,441)	(365,372)
Net change in assets limited as to use	265,893	(11,409)
NET CASH USED IN INVESTING ACTIVITIES	(2,971,548)	(376,781)
CASH FLOWS FROM FINANCING ACTIVITIES		
Issuance of bonds	6,247,000	-
Letter of credit fees and other	(16,567)	(4,985)
Principal payments on long-term debt and capital leases	(7,014,901)	(662,711)
Debt issuance costs paid	(239,484)	-
NET CASH USED IN FINANCING ACTIVITIES	(1,023,952)	(667,696)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,705,096)	258,785
CASH AND CASH EQUIVALENTS, beginning of year	6,987,382	6,728,597
CASH AND CASH EQUIVALENTS, end of year	\$ 5,282,286	\$ 6,987,382
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid for interest	\$ 478,715	\$ 497,342

See notes to consolidated financial statements.

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

Years Ended August 31, 2013 and 2012

NOTE A--ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Organization: On May 24, 1994, Ridgeview Institute, Inc. (RVI) was incorporated in the State of Georgia as a non-profit organization which provides psychiatric and other treatment programs within its geographic location.

Principles of Consolidation and Basis of Presentation: The consolidated financial statements include the financial statements of RVI and its wholly-owned subsidiary, Ridgeview Real Estate, LLC (the LLC). The formation of the LLC was for the purpose of purchasing a medical office building and subsequent rental activity. All significant intercompany balances and transactions are eliminated upon consolidation. Collectively, RVI and the LLC are referred to as "the Hospital" throughout the notes to the consolidated financial statement.

Use of Estimates: The preparation of consolidated financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents: Cash and cash equivalents include amounts on deposit and certain highly liquid investments with an original maturity of three months or less when purchased, except uninvested cash accounts held as part of investments or assets limited as to use. At August 31, 2013, the Hospital had amounts on deposit and other cash equivalents at financial institutions in amounts which exceed federal depository insurance limits. Management believes the risk related to these deposits is minimal.

Investments and Assets Limited as to Use: Investments are unrestricted as to use and are measured at fair value based on quoted market prices. Investments consist primarily of mutual funds and a money market account held by RVI. RVI accounts for its investments as trading securities and, as such, records unrealized gains and losses on those investments as investment income, which is included in other revenue in the accompanying Statements of Operations and Changes in Net Assets. Assets limited as to use primarily include assets held by trustees under bond indenture and an accumulation of unrestricted donations from former patients and patient families that have been internally designated by management for an undetermined future use. As of June 30, 2013, assets limited as to use held by trustees under bond indentures consist of approximately \$650,000 restricted to facility repairs and replacements with the remainder restricted to payments on outstanding bond indebtedness. At June 30, 2012, all such amounts were restricted for the payment of bond indebtedness. Substantially all assets limited as to use at August 31, 2013 and 2012 are invested in cash equivalents whose carrying value approximates fair value. Assets limited as to use that are required to meet current liabilities have been classified as current assets in the Consolidated Balance Sheets.

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2013 and 2012

NOTE A--ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES - Continued

Inventory: Inventory consists of medical and pharmaceutical supplies and is valued at the lower of cost (first-in, first-out method) or market.

Property and Equipment: Property and equipment acquisitions are recorded at cost. Major renewals and improvements are charged to the property accounts while replacements, maintenance, and repairs, which do not improve or extend the life of the respective assets, are charged to operations. Depreciation is provided over the estimated useful life of each class of depreciable assets and is computed using the straight-line method.

Management of the Hospital periodically reviews property and equipment for indicators of potential impairment of long-lived assets and, if such review indicates carrying amounts may not be recoverable, adjusts the carrying value and recognizes a loss. Management does not believe that any unrecognized impairment exists at August 31, 2013.

Bond Issuance Costs: Bond issuance costs are amortized over the life of the related borrowings using the bonds outstanding method.

Net Patient Service Revenue and Receivables: RVI has agreements with third-party payers that provide for payments to RVI at amounts different from its established rates. Payment arrangements include discounted charges and per diem payments. Net patient service revenue is reported on the accrual basis at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Management believes that adequate provision has been made for any adjustments which may result from such reviews. However, due to uncertainties in the estimates, it is at least reasonably possible that management's estimates will change in the future, although the amount of such change cannot be estimated.

Patient accounts receivable are reported net of an estimated allowance for uncollectible accounts and an estimated allowance for contractual adjustments. The estimated contractual allowance represents the difference between established billing rates and estimated reimbursement from Medicare and other third-party payment programs. Current operations are charged with an estimated provision for bad debts through the establishment of the estimated allowance for uncollectible accounts based upon historical experience, the age of the accounts and any unusual circumstances which affect the collection of patient accounts receivable. Management reviews essentially all accounts for collectibility prior to recording revenue.

Charity Care: RVI provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because RVI does not pursue collection

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2013 and 2012

NOTE A--ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES - Continued

of amounts determined to qualify as charity care, they are not reported as net patient service revenue. Charges forgone for charity care provided based on established rates totaled approximately \$339,000 and \$357,000 for the years ended August 31, 2013 and 2012, respectively. The estimated cost of providing these charity care services totaled approximately \$313,000 and \$328,000 for the years ended August 31, 2013 and 2012, respectively. The estimated costs of providing charity care are based on a calculation which applies a ratio of costs to charges to the gross uncompensated charges associated with providing charity care. The ratio of costs to charges is calculated based on RVI's total expenses (less the estimated provision for bad debts) divided by gross patient service revenue.

Excess of Revenue, Gains and Other Support over Expenses: The Consolidated Statements of Operations and Changes in Net Assets include the caption "Excess of Revenue, Gains and Other Support over Expenses" (the Measurement.) Changes in unrestricted net assets that are excluded from the Measurement, consistent with industry practice, include permanent transfers of assets for other than goods and services and contributions of long-lived assets, if any.

Income Taxes: RVI is exempt from federal income taxes pursuant to Section 501(a), as an organization described in Section 501(c)(3) of the Internal Revenue Code (IRC), as amended. The LLC is organized under Georgia law and the IRC as a limited liability company. The income from the LLC's operations is not considered unrelated business income to RVI and is, therefore, not subject to tax. Accordingly, no provision for income taxes has been made in the accompanying consolidated financial statements. At August 31, 2013, management does not believe that RVI or the LLC hold any uncertain tax positions that would require financial statement recognition or disclosure under generally accepted accounting principles.

Subsequent Events: Management has evaluated all events or transactions that occurred after August 31, 2013 through December 4, 2013, the date the consolidated financial statements were available to be issued. During this period, management did not note any material recognizable subsequent events that required recognition or disclosure in the accompanying consolidated financial statements.

NOTE B--NET PATIENT SERVICE REVENUE

A summary of the payment arrangements with major third-party payers follows:

Medicare: Effective August 1, 2005, Medicare began reimbursing Medicare patient services under a prospective payment system (PPS). PPS was phased in over a three year period for RVI. Beginning in fiscal year 2009, RVI has been reimbursed 100% under the PPS federal rate. Prior to RVI being reimbursed 100% under the federal PPS rate, RVI was reimbursed for these items at a tentative rate with final settlement determined after submission of annual cost reports and audits by the Medicare fiscal intermediary. Final determination of the amounts earned is subject to review by appropriate

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2013 and 2012

NOTE B--NET PATIENT SERVICE REVENUE - Continued

authorities. As of August 31, 2013, the Hospital's annual cost reports had been finalized through 2011. During 2013, changes in estimates and final settlements of prior year filed cost reports reduced net patient revenue by approximately \$155,000. There was no significant impact on net patient service revenue during the year ended August 2012 due to prior year retroactive settlements received being greater or less than amounts previously estimated.

Activity with respect to audits and reviews of governmental programs and reimbursement has increased, such as implementation of the Medicare Recovery Audit Contractor program. No additional reserves or allowances have been established with regard to these increased audits and reviews as management is not able to estimate such amounts, if any. It is management's opinion that any adjustments from these increased audits and reviews will not have a material impact on the consolidated financial statements; however, due to the uncertainties involved, it is at least reasonably possible that management's estimates will change in the future.

Laws and regulations governing the Medicare program are complex and subject to interpretation. Management believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing that would have a material effect on the accompanying consolidated financial statements. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare program.

In March 2010, Congress adopted comprehensive healthcare and insurance legislation through the issuance of the *Patient Care Protection and Affordable Care Act*. The legislation, among other matters, is designated to expand access to coverage to substantially all citizens by 2019 through a combination of public program expansion and private industry health insurance. Changes to existing Medicaid coverage and payments are also expected to occur as a result of this legislation. Implementing regulations are generally required for these legislative acts, which are to be adopted over a period of years and, accordingly, the specific impact of any future regulations is not determinable.

Other: RVI has also entered into reimbursement agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for reimbursement under these agreements includes prospectively determined rates per discharge, discounts from established charges and prospectively determined per diem rates.

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY***Notes to Consolidated Financial Statements - Continued******Years Ended August 31, 2013 and 2012*****NOTE C--INVESTMENTS**

Investments consist of the following at August 31:

	2013	2012
Money market account	\$ 2,985	\$ 84,450
Mutual funds	-	1,000,000
	2,985	1,084,450
Net unrealized gain (loss)	-	11,859
Total investments	\$ 2,985	\$ 1,096,309

Mutual funds at August 31, 2012 consist of investments in seven different mutual funds with varying investment objectives. Income earned on investments, which consists of changes in net unrealized gains (losses) on investments, interest and dividends, was \$9,033 and \$45,832 for the years ended August 31, 2013 and 2012, respectively, and is included in other revenue in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

NOTE D--CONCENTRATIONS OF CREDIT RISK

RVI's policy does not require collateral or other security for patient accounts receivable, and RVI routinely accepts assignment of, or is otherwise entitled to receive, patient benefits payable under health insurance programs, plans or policies. The mix of net receivables from patients and third-party payers at August 31, 2013 and 2012, was as follows:

	2013	2012
Medicare	16%	11%
Preferred provider and health maintenance organizations	71%	73%
Other third-party payers	7%	4%
Patients	6%	12%
	100%	100%

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2013 and 2012

NOTE E--PROPERTY AND EQUIPMENT

Property and equipment at August 31, 2013 and 2012 consisted of the following:

	<i>2013</i>	<i>2012</i>
Land	\$ 2,440,412	\$ 1,040,412
Land improvements	299,852	299,852
Buildings	16,372,895	15,148,042
Property and improvements held for leasing	2,867,122	2,820,887
Equipment	5,703,996	5,137,644
	27,684,277	24,446,837
Less: Accumulated depreciation	(12,876,439)	(11,857,055)
	<u>\$ 14,807,838</u>	<u>\$ 12,589,782</u>

NOTE F--LONG-TERM DEBT AND CAPITAL LEASES

The following summarizes long-term debt at August 31, 2013 and 2012:

	<i>2013</i>	<i>2012</i>
\$6,247,000 Series 2013 bonds bearing interest at 2.99%; sinking fund payments ranging from \$26,000 to \$37,000 due each month through October 1, 2028 with a final payment of remaining principal due November 1, 2028.	\$ 6,037,000	\$ -
\$3,672,000 Series 2005 certificate with principal and interest at 4.06%, payable in monthly installments of \$27,275 with a final payment of remaining principal due June 15, 2015.	1,959,876	2,201,672
\$3,060,000 Series 2002 bonds bearing interest at a variable rate (0.31% at August 31, 2013), interest due quarterly with principal payments ranging from \$200,000 to \$260,000 due each November through 2016.	860,000	1,060,000
\$2,145,000 1998 Term A bonds with interest at 6.25%; all outstanding principal redeemed during 2013	-	1,555,000

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2013 and 2012

NOTE F--LONG-TERM DEBT AND CAPITAL LEASES - Continued

	2013	2012
\$4,790,000 1998 Term B bonds with interest at 6.00%; all outstanding principal redeemed during 2013	-	4,608,383
Capitalized leases payable secured by equipment with a book value of \$22,053 with interest at 0.9%, monthly payments of \$1,531 through November 2013.	3,999	22,101
	8,860,875	9,447,156
Less current portion	(795,813)	(681,060)
	\$ 8,065,062	\$ 8,766,096

In February 2013, the Hospital Authority of the City of Smyrna, Georgia issued Revenue Anticipation Certificates Series 2013 (the 2013 Bonds) in the aggregate principal amount of \$6,247,000 pursuant to a trust indenture. The proceeds of this debt issue were loaned to RVI under the terms of a Loan Agreement dated February 1, 2013 to refund all outstanding principal and interest relating to the Series 1998 Bonds (described above); finance a portion of the acquisition of certain real property, buildings and related facilities and equipment located adjacent to the 1998 Project from Woodland Ridge Senior Living, Inc.; and pay the costs of issuance of the 2013 Bonds.

The 2013 Bonds consist of \$6,247,000 term Bonds bearing interest at 2.99%. The 2013 Bonds are subject to mandatory sinking fund redemption beginning on March 1, 2013, and on the first day of each month thereafter until November 1, 2028, when the 2013 Bonds mature. The monthly mandatory sinking fund redemption payments range from \$26,000 to \$37,000 with a final payment of remaining principal due November 1, 2028 for the 2013 Bonds.

Funds from proceeds of the 2013 Bonds were deposited with the trustee in an amount sufficient to pay the principal, redemption premium and interest on the 1998 Bonds, which were called for early redemption on February 20, 2013. As a result, the obligations of the 1998 Bonds were irrevocably relieved. A loss on extinguishment of long-term debt of \$303,639 is recognized in the accompanying 2013 Consolidated Statement of Operations and Changes in Net Assets as a result of this transaction.

In June 2005, The Hospital Authority of the City of Smyrna, Georgia issued a \$3,672,000 Revenue Anticipation Certificate, Series 2005 (the 2005 Certificate.) The proceeds of this debt issue were loaned to RVI under the terms of a Loan Agreement to finance the acquisition of real and personal property. The 2005 Certificate is secured by property and equipment of RVI.

In January 2002, The Hospital Authority of the City of Smyrna, Georgia issued \$3,060,000 of Tax-Exempt Adjustable Mode Revenue Bonds, Series 2002 (the 2002 Bonds.) The proceeds of the 2002

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2013 and 2012

NOTE F--LONG-TERM DEBT AND CAPITAL LEASES - Continued

Bonds were loaned to RVI under the terms of a Loan Agreement to finance improvements to the current facility, acquire a new information technology system, and pay certain issue costs. The 2002 Bonds are secured by a letter of credit. Under the terms of a Reimbursement and Security Agreement with the bank, the letter of credit renews automatically each month until RVI receives a thirteen month "Notice of Non-Extension" from the bank. RVI has not received such a notice as of August 31, 2013.

The provisions of the loan agreements contain various restrictive covenants pertaining to certain financial and operating ratios. Management believes RVI is in compliance with all covenants as of August 31, 2013.

Scheduled principal repayments, including sinking fund payments, on long-term debt are as follows for the years ended August 31:

2014	\$ 795,813
2015	2,225,062
2016	530,000
2017	602,000
2018	354,000
Thereafter	4,354,000
	<u>\$ 8,860,875</u>

NOTE G--EMPLOYEE RETIREMENT PLAN

RVI sponsors a defined contribution plan covering substantially all employees. The Plan allows for employer contributions if an employee meets certain eligibility requirements. Participants may contribute a portion of their compensation up to a regulatory maximum. RVI may match 100% of eligible employee contributions up to 3% of eligible compensation plus another 50% of eligible employee contributions up to an additional 3% of eligible compensation. RVI may also contribute, subject to the Board of Directors' approval, a bonus contribution if an employee is employed by RVI on August 31 of such plan year. RVI's contributions to the plan totaled approximately \$210,000 and \$390,000 for the years ended August 31, 2013 and 2012, respectively.

NOTE H--FUNCTIONAL EXPENSES

The Hospital does not present expense information by functional classification because its resources and activities are primarily related to providing health care services. Further, since the Hospital receives substantially all of its resources from providing health care services in a manner similar to a

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2013 and 2012

NOTE H--FUNCTIONAL EXPENSES - Continued

business enterprise, other indicators contained in these consolidated financial statements are considered important in evaluating how well management has discharged its stewardship responsibilities.

NOTE I--COMMITMENTS AND CONTINGENCIES

Leases: RVI leases various equipment and facilities under operating leases at various rates expiring through 2015, including facility leases on a month to month basis. Total rental expense during 2013 and 2012 for all operating leases was approximately \$450,000 and \$475,000, respectively.

At August 31, 2013, future minimum lease payments under noncancelable operating lease agreements that have a remaining term in excess of one year are as follows:

<u>Year Ending August 31,</u>	
2014	\$ 57,852
2015	57,852
	<u>\$ 115,704</u>

As discussed in Note A, the LLC was formed for the purpose of purchasing a medical office building and subsequent rental activity. The LLC has lease agreements with unrelated tenants for the rental of medical office space. Annual rental revenue from signed leases for the next five years and in the aggregate as of August 31, 2013 is as follows:

<u>Year Ending August 31,</u>	
2014	\$ 377,748
2015	264,151
2016	155,946
2017	51,625
2018	43,540
Thereafter	7,257
	<u>\$ 900,267</u>

Professional Liability Claims: RVI is involved in litigation in the ordinary course of business related to professional liability claims. RVI's professional liability coverage is on a claims-made basis with a limit of \$1,000,000 per claim and an annual aggregate limit of \$3,000,000. RVI's deductible under

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2013 and 2012

NOTE I--COMMITMENTS AND CONTINGENCIES - Continued

this coverage is \$100,000 per claim with a \$500,000 annual aggregate. RVI also maintains an excess liability policy for \$10,000,000 per incident with a \$20,000,000 annual aggregate.

Approximately \$20,000 was estimated and accrued for reported claims at August 31, 2013, and such amounts are included in accounts payable and accrued expenses in the accompanying consolidated financial statements as of August 31, 2013. As of August 31, 2012, management was not aware of any reported claims against RVI. As such, no amounts are accrued for reported claims in the accompanying consolidated financial statements as of and for the year ended August 31, 2012.

No amounts have been accrued for potential losses related to unreported incidents or incidents which have not yet resulted in asserted claims as management is not able to estimate such amounts.

Management is unaware of any other incidents which would ultimately result in a loss in excess of insurance coverage limits.

Workers Compensation Claims: RVI is covered for workers compensation claims up to \$1,000,000 per incident through an insurance policy. Management has recorded a workers compensation claims liability and corresponding insurance recovery receivable of approximately \$212,000 at August 31, 2013 related to workers compensation claims that been incurred but not yet paid through RVI's insurance policy. The claims liability is included in accounts payable and accrued expenses, and the expected insurance recovery is included in other receivables in the accompanying Consolidated Balance Sheet as of August 31, 2013.

Healthcare Benefits: RVI maintains a self-funded healthcare plan to provide reimbursement for covered expenses incurred as a result of illness or injury of eligible employees and covered dependents. Stop-loss insurance is purchased for claims exceeding \$85,000 with maximum coverage of \$2,000,000 per year. Accounts payable and accrued expenses include estimated amounts of approximately \$275,000 and \$180,000 at August 31, 2013 and 2012, respectively, for claims incurred but not reported.

Healthcare Industry: The healthcare industry is subject to numerous laws and regulations of federal, state and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government healthcare program participation requirements, reimbursement for patient services, Medicare fraud and abuse statutes, patient records privacy and security. Recently, government activity has increased with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by healthcare providers. Violations of these laws and regulations could result in expulsion from government healthcare programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Compliance with such laws and regulations can be

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2013 and 2012

NOTE I--COMMITMENTS AND CONTINGENCIES - Continued

subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time.

NOTE J-- FAIR VALUE MEASUREMENT

Generally accepted accounting principles establish a three-level valuation hierarchy for disclosure of fair value measurements. The valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The three levels are defined as follows:

- Level 1 - inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.
- Level 2 - inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability.
- Level 3 - inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The following table presents assets and liabilities reported at fair value as of August 31, 2013 and 2012 and their respective classification under the valuation hierarchy:

	<i>Carrying Value</i>	<i>Quoted Prices in Active Markets (Level 1)</i>	<i>Significant Other Observable Inputs (Level 2)</i>	<i>Significant Unobservable Inputs (Level 3)</i>
August 31, 2013				
Assets measured at fair value on a recurring basis				
Investments - money market accounts	\$ 2,985	\$ 2,985	\$ -	\$ -
Assets limited as to use -money market accounts	969,630	969,630	-	-
	<u>\$ 972,615</u>	<u>\$ 972,615</u>	<u>\$ -</u>	<u>\$ -</u>
August 31, 2012				
Assets measured at fair value on a recurring basis				
Investments - money market accounts	\$ 84,450	\$ 84,450	\$ -	\$ -
Investments - mutual funds	1,011,859	1,011,859	-	-
Assets limited as to use -money market accounts	1,235,523	1,235,523	-	-
	<u>\$ 2,331,832</u>	<u>\$ 2,331,832</u>	<u>\$ -</u>	<u>\$ -</u>

Supplemental Information

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Consolidating Balance Sheets

August 31, 2013

	<i>Ridgeview Institute, Inc.</i>	<i>Ridgeview Real Estate, LLC</i>	<i>Eliminations</i>	<i>Total</i>
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 5,282,286	\$ -	\$ -	\$ 5,282,286
Assets limited as to use	211,517	-	-	211,517
Patient accounts receivable, less estimated allowance for uncollectible accounts of approximately \$1,500,000	4,915,054	-	-	4,915,054
Other receivables	222,723	38,084	-	260,807
Intercompany receivable	2,216,571	-	(2,216,571)	-
Estimated third-party payer settlements	38,801	-	-	38,801
Inventory	70,631	-	-	70,631
Prepaid expenses and other assets	489,412	32,551	-	521,963
TOTAL CURRENT ASSETS	13,446,995	70,635	(2,216,571)	11,301,059
INVESTMENTS	2,985	-	-	2,985
ASSETS LIMITED AS TO USE	969,630	-	-	969,630
Less amount required to meet current obligations	(211,517)	-	-	(211,517)
	758,113	-	-	758,113
INVESTMENT IN RIDGEVIEW REAL ESTATE, LLC	2,450,040	-	(2,450,040)	-
PROPERTY AND EQUIPMENT, NET	12,591,722	2,216,116	-	14,807,838
BOND ISSUANCE COSTS, NET OF ACCUMULATED AMORTIZATION	327,642	-	-	327,642
TOTAL ASSETS	\$ 29,577,497	\$ 2,286,751	\$ (4,666,611)	\$ 27,197,637

See Independent Auditors' Report and Note to Consolidating Financial Statements.

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Consolidating Balance Sheets - Continued

August 31, 2013

	<i>Ridgeview Institute, Inc.</i>	<i>Ridgeview Real Estate, LLC</i>	<i>Eliminations</i>	<i>Total</i>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	\$ 2,156,051	\$ -	\$ -	\$ 2,156,051
Accrued payroll and compensated absences	1,638,255	-	-	1,638,255
Intercompany payable	-	2,216,571	(2,216,571)	-
Current portion of long-term debt and capital leases	795,813	-	-	795,813
TOTAL CURRENT LIABILITIES	4,590,119	2,216,571	(2,216,571)	4,590,119
LONG-TERM DEBT AND CAPITAL LEASES, less				
current portion	8,065,062	-	-	8,065,062
TOTAL LIABILITIES	12,655,181	2,216,571	(2,216,571)	12,655,181
NET ASSETS				
	16,922,316	70,180	(2,450,040)	14,542,456
TOTAL LIABILITIES AND NET ASSETS	\$ 29,577,497	\$ 2,286,751	\$ (4,666,611)	\$ 27,197,637

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Consolidating Statements of Operations and Changes in Net Assets

Year Ended August 31, 2013

	<i>Ridgeview Institute, Inc.</i>	<i>Ridgeview Real Estate, LLC</i>	<i>Eliminations</i>	<i>Total</i>
CHANGES IN NET ASSETS				
Revenue, gains and other support:				
Net patient service revenue	\$ 31,796,829	\$ -	\$ -	\$ 31,796,829
Other revenue, including investment income	152,070	418,779	-	570,849
TOTAL REVENUE, GAINS AND OTHER SUPPORT	31,948,899	418,779	-	32,367,678
Expenses:				
Salaries and wages	16,863,652	244,533	-	17,108,185
Employee benefits	3,720,491	55,157	-	3,775,648
Purchased services	3,778,202	108,814	-	3,887,016
Supplies	1,302,516	44,997	-	1,347,513
Estimated provision for bad debts	1,846,149	-	-	1,846,149
Insurance	644,251	-	-	644,251
Other expenses	1,706,214	167,559	-	1,873,773
Interest expense	364,655	-	-	364,655
Depreciation and amortization	992,298	94,814	-	1,087,112
TOTAL OPERATING EXPENSES	31,218,428	715,874	-	31,934,302
INCOME (LOSS) FROM OPERATIONS	730,471	(297,095)	-	433,376

See Independent Auditors' Report and Note to Consolidating Financial Statements.

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Consolidating Statements of Operations and Changes in Net Assets - Continued

Year Ended August 31, 2013

	<i>Ridgeview Institute, Inc.</i>	<i>Ridgeview Real Estate, LLC</i>	<i>Eliminations</i>	<i>Total</i>
NONOPERATING LOSSES				
Loss on extinguishment of debt	303,639	-	-	303,639
Other nonoperating losses	88,820	-	-	88,820
TOTAL NONOPERATING LOSSES	392,459	-	-	392,459
EXCESS OF REVENUE (DEFICIT) AND GAINS OVER EXPENSES AND LOSSES AND INCREASE (DECREASE) IN NET ASSETS	338,012	(297,095)	-	40,917
NET ASSETS, BEGINNING OF YEAR	16,584,304	367,275	(2,450,040)	14,501,539
NET ASSETS, END OF YEAR	\$ 16,922,316	\$ 70,180	\$ (2,450,040)	\$ 14,542,456

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Note to Consolidating Financial Statements

Year Ended August 31 2013

NOTE A--CONSOLIDATING FINANCIAL STATEMENTS PRESENTATION

Ridgeview Institute, Inc. (RVI) recognized its original investment in Ridgeview Real Estate, LLC (LLC) in the amount \$2,450,040 during 2006, which is the year in which the LLC was formed. Such amount has remained unchanged since this time as RVI does not apply any of the LLC's Excess (Deficit) of Revenue, Gains and Other Support over Expenses to the original investment in the consolidating financial statements.



**COMMUNITY HEALTH NEEDS ASSESSMENT
REPORT**

COBB COUNTY, AUGUST 2013



Welcome to Ridgeview Institute

Our Vision...

Is to be a premier behavioral health provider, recognized for our quality treatment and specialty services.

Our Mission...

Is to provide a comprehensive continuum of mental health and addiction treatment services based upon a commitment to excellence and quality care to patients and families.

About Us...

Ridgeview Institute, a private, not-for-profit hospital treating people with addiction or mental health problems, has earned a national reputation for care and service. Since 1976, more than 70,000 people have turned to Ridgeview in crisis, in despair, and in hope.

At our quiet campus in suburban Atlanta, patients and their families find cost-effective, highest-quality treatment, grounded in the experience and compassion of our clinical leaders and staff.

Through a comprehensive array of programs, we serve youth, young adults, adults, older adults, and professionals who need intervention, and women affected by eating disorders.

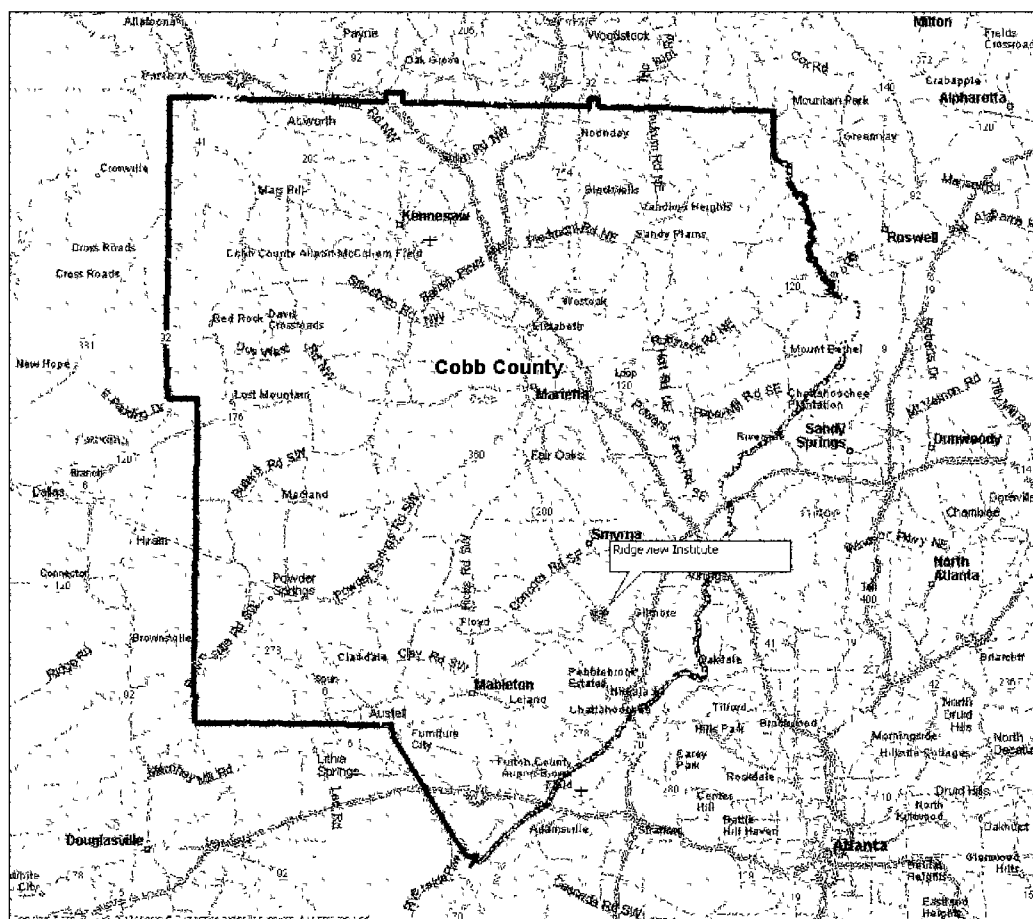
Every program at Ridgeview helps the patient acquire both the courage and the skills to begin a new life.



Source ridgeviewinstitute.com

Community Served

Ridgeview Institute specializes in treating people with addiction or mental health problems in the Cobb County area. Many of Ridgeview's patients are encompassed in this geographic area. Using a county definition as a service area is crucial for our analysis as many secondary data sources are county specific and serve as a comparison tool to other counties, the state of Georgia, and the United States. Also, many of our community input sources consider Cobb County their primary service area. These include members of different agencies of Cobb County, as well as many different community advocacy groups with whom Ridgeview Institute has relationships.

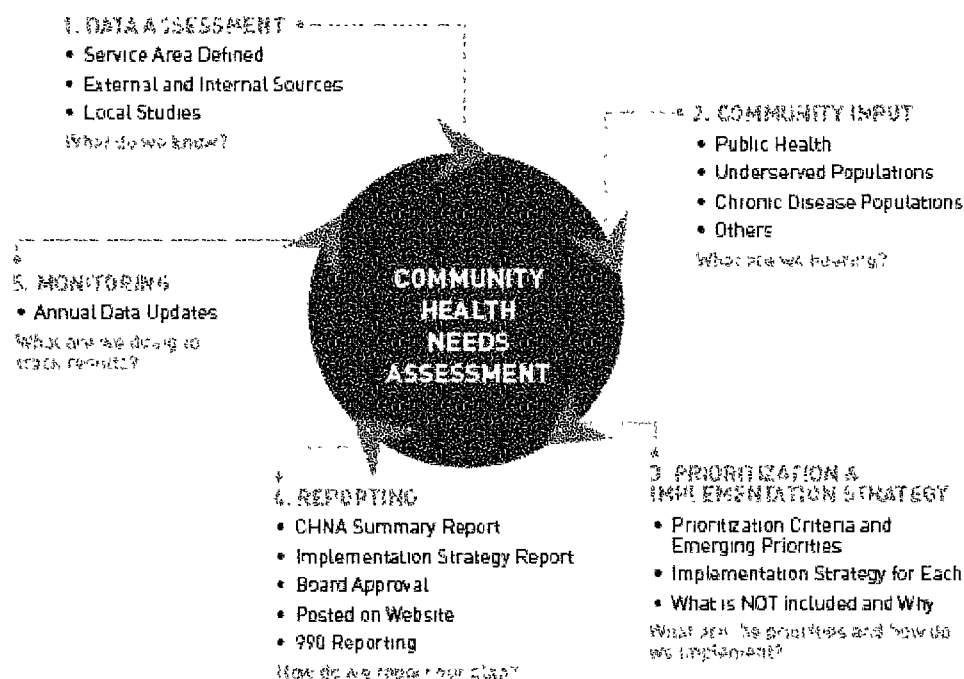


Process and Methodology

Ridgeview Institute identified community health needs by undergoing an assessment process. This process incorporated a comprehensive review by the hospital's Community Needs Assessment Team along with secondary and primary data input using the expertise of Dixon Hughes Goodman, LLP. The team used several sources of quantitative health, social and demographic data specific to the home county of the facility provided by local public health agencies, health care associations and other data sources. Ridgeview Institute took advantage of this opportunity to collaborate with its administrators, physicians, state agencies, and local organizations.

Ridgeview Institute sought outside assistance from the Dixon Hughes Goodman CHNA team in this process. DHG provided data, organized community input, facilitated priority sessions, and supported the report drafting process.

The assessment process consists of 5 steps pictured below:



Data Assessment Findings- Secondary Data

Within the framework of Healthy People 2020, 12 Topics were chosen as “Leading Health Indicators”. These topics were chosen to communicate high-priority health issues. According to HP2020, “The Healthy People 2020 Leading Health Indicators place renewed emphasis on overcoming these challenges as we track progress over the course of the decade. The indicators will be used to assess the health of the Nation, facilitate collaboration across sectors, and motivate action at the national, state, and community levels to improve the health of the U.S. population.”

The secondary data process began with an overall snapshot of Cobb County. Once this was completed, a closer look was taken at those topic areas specific to behavioral and mental health. It was found that many of these areas addressed needs that could be tied to mental health. This process was completed during March-April of 2013.



The HP2020 topics outlined in red above are areas that could be tied to mental health

The data assessment piece of the CHNA process included data tables, graphs, and maps from various sources widely available. A number of indicators were selected specific to mental health, substance abuse, access to services, and nutrition. County measures, growth estimators, ICD-9 specific visits, and social/economic determinants were among the indicators used.

Many different sources were looked at in order to create a snapshot of Ridgeview Institute's home county and more specifically, their target patients. The following sources were used in this process:

Demographics: Nielsen Claritas demographics were used to create maps of total population and breakdowns certain other population segments. This information was pulled for Cobb County and the state of Georgia. 2013 and 2018 demographics were included. Below is a snapshot of the Cobb County population showing growth in most age groups over the next five years.

	Pop 2013	Pop 2018	Net Growth Total Pop 2013-2018	% Growth Total Pop 2013-2018
Age 00-04	49,159	50,880	1,721	3.50%
Age 05-09	49,290	49,908	618	1.25%
Age 10-14	49,611	50,182	571	1.15%
Age 15-17	30,784	31,693	1,109	3.60%
Age 18-44	270,076	266,169	-3,907	-1.45%
Age 45-54	107,358	109,213	1,855	1.73%
Age 55-64	81,932	95,459	13,527	16.51%
Age 65-74	44,341	59,413	15,072	33.99%
Age 75-84	18,900	23,270	4,370	23.12%
Age 85+	7,125	8,097	972	13.64%
Total	708,576	744,484	35,908	5.07%

2012 County Health Rankings: This source is a collaboration between the Robert Wood Johnson Foundation and the University of Wisconsin Population Health Institute. It gives a general snapshot of how healthy each county is in relation to others in the same state. It measures and ranks both health outcomes and health factors that lead to those outcomes. Each indicator is weighed, standardized, and ranked in order to come up with an overall ranking of health for each county in Georgia. Ranking areas included:

Health Outcomes: Mortality and Morbidity

Health Factors: Tobacco Use, Diet and Exercise, Alcohol Use, Sexual Activity, Access to Care, Quality of Care, Education, Income, Family and Social Support, Community Safety

Growth Estimators:

Inpatient- The Advisory Board Inpatient Market Estimator was used to project 5 yr and 10 yr growth patterns for specific MS-DRGs related to Psychiatry and Substance Abuse. This tool estimates discharges for 2012, 2017, and 2022.

Outpatient- Truven Health Analytics Outpatient Forecaster was used to project out 5 yr growth of outpatient visits by ICD-9. It provided 2012 and 2017 volumes for Cobb County for psychoses, other mental disorders, and substance abuse ICD-9s.

Other Health Indicators: Health Indicators Warehouse contains thousands of health indicators, often with county level data. We used certain indicators that relate directly to mental health and substance abuse (suicide deaths, etc.).

A General Health Snapshot of Cobb County: Health Factors (2012 County Health Rankings)

Health Behaviors (30%)						
Focus Area	Measure	Weight	Cobb County	Georgia	National Benchmark	Rank (of 156)
Tobacco use (10%)	Adult smoking (percent of adults that smoke)	10%	15%	10%	14%	13
Diet and exercise (10%)	Adult obesity (percent of adults that report a BMI ≥ 30)	7.5%	24%	N/A	25%	3
	Physical inactivity (percent of adults that report no leisure time physical activity)	2.5%	21%	N/A	21%	
Alcohol use (5%)	Excessive drinking (percent of adults who report heavy or binge drinking)	2.5%	17%	14%	8%	59
	Motor vehicle crash deaths per 100,000 population	2.5%	9	17	12	
Sexual activity (5%)	Sexually transmitted infections (chlamydia rate per 100,000 population)	2.5%	288	411	84	22
	Teen birth rate (per 1,000 females ages 15-19)	2.5%	36	54	74	

Clinical Care (20%)						
Focus Area	Measure	Weight	Cobb County	Georgia	National Benchmark	Rank (of 156)
Access to care (10%)	Uninsured (percent of population < age 65 without health insurance)	5%	20%	21%	11%	33
	Ratio of population to primary care physicians	5%	1385.1	1299.1	621.1	
Quality of care (10%)	Preventable hospital stays (rate per 1,000 Medicare enrollees)	5%	63	68	49	33
	Diabetic screening (percent of diabetics that receive HbA1c screening)	5%	84%	83%	89%	
	Mammography screening	5%	68.1%	65.7%	74.0%	

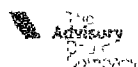
Social and Economic Environment (40%)						
Focus Area	Measure	Weight	Cobb County	Georgia	National Benchmark	Rank (of 156)
Education (10%)	High school graduation	5%	87%	81%		5
	Some college (Percent of adults aged 25-44 years with some post-secondary education)	5%	72%	58%	68%	
Employment (10%)	Unemployment rate (percent of population age 16+ unemployed)	10%	9.7%	10.2%	5.4%	38
Income (10%)	Children in poverty (percent of children under age 18 in poverty)	10%	20%	25%	13%	18
Family and social support (5%)	Inadequate social support (percent of adults without social/emotional support)	2.5%	17%	21%	14%	17
	Percent of children that live in single-parent household	2.5%	28%	36%	21%	
Community safety (5%)	Violent crime rate per 100,000 population	5%	322	470	73	65

Physical Environment (10%)						
Focus Area	Measure	Weight	Cobb County	Georgia	National Benchmark	Rank (of 156)
Environmental quality (4%)	Air pollution-particulate matter days	2%	4	2	0	155
	Air pollution-ozone days (average number of)	2%	26	12	0	
Built environment (6%)	Access to recreational facilities	2%	10.5	8.1	16.0	30
	Limited access to health foods (percent of population who lives in poverty and more than 1 or 10 miles from a grocery store)	2%	6.7%	10.0%	0.0%	
	Fast food restaurants (percent of all restaurants that are fast food)	2%	48.7%	50.0%	25.0%	

A General Health Snapshot of Cobb County: Health Outcomes (2012 County Health Rankings)

Health Outcomes						
Focus Area	Measure	Weight	Cobb County	Georgia	National Benchmark (of 150)	Rank
Mortality (50%)	Premature death (years of potential life lost before age 75 per 100,000 pop)	50%	5432	7965	5466	5
Morbidity (50%)	Poor or fair health (percent of adults reporting fair or poor health)	10%	11%	16%	10%	11
	Poor physical health days (average number in past 30 days)	10%	3.0	3.6	2.6	
	Poor mental health days (average number in past 30 days)	10%	2.9	3.4	1.3	
	Low birthweight (percent of live births with weight < 2500 grams)	20%	8.1%	9.40%	6.06%	

Inpatient Growth- Cobb County


 Health Care Advisory Board
 Hospital Medical Center

Sub Service Line	MS-DRG	MSDRG Description	2012 Volume	2017 Volume	2022 Volume	5YR Growth	10YR Growth
Psychiatry	880	880 - ACUTE ADJUSTMENT REACTION & PSYCHOSOCIAL DYSFUNCTION	102	110	116	7%	14%
Psychiatry	881	881 - DEPRESSIVE NEUROSES	310	333	356	8%	15%
Psychiatry	882	882 - NEUROSES EXCEPT DEPRESSIVE	113	104	95	-8%	-16%
Psychiatry	883	883 - DISORDERS OF PERSONALITY & IMPULSE CONTROL	32	28	25	-12%	-22%
Psychiatry	884	884 - ORGANIC DISTURBANCES & MENTAL RETARDATION	107	110	115	3%	7%
Psychiatry	885	885 - PSYCHOSES	2,720	2,816	2,897	3%	6%
Psychiatry	886	886 - BEHAVIORAL & DEVELOPMENTAL DISORDERS	58	62	68	8%	17%
Psychiatry	887	887 - OTHER MENTAL DISORDER DIAGNOSES	7	6	6	-11%	-21%
Substance Abuse	894	894 - ALCOHOL/DRUG ABUSE OR DEPENDENCE, LEFT AMA	118	120	120	1%	2%
Substance Abuse	895	895 - ALCOHOL/DRUG ABUSE OR DEPENDENCE W REHABILITATION THERAPY	81	87	93	8%	15%
Substance Abuse	896	896 - ALCOHOL/DRUG ABUSE OR DEPENDENCE W/O REHABILITATION THERAPY W MCC	86	98	108	13%	25%

Outpatient Growth Cobb County- Truven Health Analytics

ICD-9 Defined Area	2012 Cobb County	2017 Cobb County	Net Change	Cobb County % Growth	State of GA-% Growth
Outpatient Psychoses Visits	50,833	54,101	3,268	6.4%	7.4%
Outpatient Other Mental Disorder Visits	81,056	85,207	4,151	5.1%	6.3%
Alcohol/Drug Visits	12,662	13,027	365	2.9%	4.5%

Summary Findings from Data Sources

- Cobb County population will grow 5% over the next five years, most drastically in age groups 55-64 (16.5%), 65-74 (34.0%), and 75-84 (13.6%). Of the younger ages, 15-17 will grow by 3.6%. The only age group expected to decrease in population is ages 18-44.
- White (non-Hispanic) population is the only race/ethnicity expected to decrease over the next five years
- 24% of adults in Cobb County are considered obese, while 21% report no leisure time or physical activity.¹
- 17% of adults reported heavy binge drinking, compared with 14% in the state of Georgia²
- 20% of adults (18-64) in Cobb County are uninsured³
- 17% of adults report inadequate social/emotional support²
- On average, Cobb County residents reported having an average of 2.9 mentally unhealthy days in past 30 days²
- Cobb County Inpatient psychiatric and substance abuse related discharges are expected to increase over the next 10 years. In particular, psychoses DRGs are expected to increase 3% by 2017 and 6% by 2022.⁴
- Cobb County Outpatient psychoses, other mental disorders (as defined by ICD-9s), and alcohol/substance abuse visits are expected to increase over the next 5 years at slightly lower rates than the state of Georgia.⁵

1 2009 National Center for Chronic Disease Prevention and Health Promotion, calculated from BRFSS

2 2004-2010 BRFSS

3 2010- Small Area Health Insurance Estimates (SAHIE)

4 Advisory Board Company

5 Truven Health Analytics

Community Input Findings

Subsequent to the secondary data assessment, the Community Needs Assessment Team entered into dialogue with key hospital administrators, community agencies and advocates, and those with knowledge/expertise in mental health. During this phase, the team conducted interviews in which respondents were able to comment and discuss behavioral health issues of their specific service area.

Through these numerous interviews and questionnaires, a summary of community input was created.

The list below includes respondents who participated in this phase. They included state agencies, those who serve target populations (women and children), behavioral health hospital administration, and case managers. Some of the respondents included:

Paulette Herbert- Supervisor of Social Work, Cobb County School District

John Cornelison- Clinical Manager, Success for All Students Cobb County

Matt Yancey- LCSW/MPA: Project Manager, Success for All Students Cobb County

Stephen Chung- School Counselor, South Cobb High School

Brian Conner- Adolescent Case Manager Coordinator, Ridgeview Institute

Diane Hilleary- Clinical Coordinator for Women's Services, Ridgeview Institute

Jeff Inman- Director of Cobb County Prevention Intervention Team

Cobb County Community Services Board- A public agency created by state law to provide mental health, developmental disability, and substance abuse services.

Respondents were asked to identify major behavioral and mental health issues facing the residents of Cobb County. Additionally, they were asked to identify barriers of dealing with these issues and any suggestions for improvement. Many of the issues and barriers were mentioned numerous times by multiple respondents. Below is a summary of issues, barriers, and possible strategies for improvement.

Issues mentioned in Interviews	
Adolescents/Teens	Women
Impulse Control	Eating Disorders (late developing)
Food Hoarding/Nutritional Needs	Body Image
Self-Injury/Cutting	Self-Injury/Cutting
Body Image	Depression
ADHD	Alcohol Abuse
Social Anxiety	Drug Abuse
Performance Anxiety	Anxiety
Depression	Post-Partum Depression
Anger over things they cannot control	Suicide Ideation
Suicide Ideation	Dual Diagnosis
Alcohol Abuse	
Drug Abuse	Other Groups
Chemical Dependencies	Suicide Ideation
Conditions related to autism spectrum	Alcohol Abuse
Post-Traumatic Stress Disorder (from abuse)	Drug Abuse
Bullying	Healthy Alternative Behaviors
Cyber bullying	Depression
Impact of Digital Footprint	Chemical Dependencies
Lack of Knowledge of Resources	Lack of Knowledge of Resources
Eating Disorders	Dual Diagnosis
Healthy Alternative Behaviors	
Supervision in the home	
Developmental Delays	
Dual Diagnosis	
Teen Pregnancy	
Issues with Grief/Trauma	

When asked what barriers there might be to receiving care for the above mentioned issues, many different reasons were given. The most frequent responses are listed below:

Barriers
Financial- Uninsured, Underinsured
Transportation – No Mobile Services
Attitudinal barriers- The problem will get better on its own
Language
Stigma of mental health care
Insurance- Often insurance does not cover certain behavioral issues (eating disorders especially)
People don't take advantage of services available (support groups, continuing education opportunities)
People may not be aware of services available
Certain cultures may frown upon mental health care/
Confidentiality- Link between mental health facilities and schools
Providers are not always accessible/Uneven distribution of professionals
Lack of trained staff to deal with issues
Ability to enforce issues that are discovered
Parents are overburdened, mental/behavioral health issues may be on the backburner
School Counselors may focus on academics and attendance and not have time for behavioral issues

Respondents were also encouraged to offer suggestions for addressing these needs. Many of the suggestions could be applied across more than one issue. Some of the suggestions included:

Suggestions
Implement programs in Elementary and middle schools, recognize signs of depression, suicide , self-injury, keep composure, crisis training, stress/anxiety management
Professional seminars, great at offering continuing professionals Needs to be offered to school staff, provide in services focused for non-professionals (managing certain types of behaviors)
Blog or frequently asked questions section on website, make website more informative to public Give parents, caregivers, or patients an easier to identify with people going through the same issues
Reshape local policy to make kids more accessible, Increases coordination between mental health providers and school
Expand crisis response/planning and suicide prevention
Provide a mobile CRISIS Team for Cobb County
Offer More outpatient experiential services for kids and groups (ropes course , equine program, hiking)
Grief and loss group- have an outside professional besides social worker/counselor, highly trained therapist
Schools want strategies for dealing with behavioral problems , they NEED to know how to recognize subtle cues- bring to counselor attention and know of process
Have a representative from Ridgeview represented on local task forces (Cobb Alcohol Task Force)
Create a support group for children of incarcerated parents
Be more visible in the community to encourage use of the inventory of programs already being offered
Continue to offer professional education and training
Continue to offer different support groups
Direct access to clinical staff for difficult case consultations in schools or workplace

Prioritization of Needs Identified by Data and Input

Once the mental health needs of Cobb County were identified, a prioritization session was held with members of Ridgeview Institute's CHNA team. The purpose of this session was to discuss data and input and prioritize the needs of the hospital's community. Criteria used included importance to the service area, relevance of the health issue to the population served, and the ability of Ridgeview to effectively impact and improve the health issue.

The following issues were identified as priorities:

- A. Access to services
- B. Education
- C. Adult/Young Adult Substance Use Disorder and Psychiatric Needs
- D. Older Adult Needs
- E. Recovering Professionals Needs
- F. Women's Needs
- G. Youth Substance Use Disorder and Psychiatric Needs (Adolescents and Teens)

Access to services – There are different types of access issues that were mentioned in the assessment process. These can be summarized into four categories

- **Financial-** Financial access barriers center on insurance coverage and reasonable cost of service. According to 2010 SAHIE estimates, 19.8% of Cobb County residents under 65 years of age were uninsured. This does not take into account those considered to be "underinsured". Poverty level has a major impact on the mental health status of Americans. According to the CDC, in 2010, adults living below the poverty level were three times more likely to have serious psychological distress as compared to adults over twice the poverty level. Access to care becomes a barrier for these residents as mental health care can be very expensive. Additionally, some behavioral issues, such as eating disorder treatment, are often not covered by many types of insurance.
- **Geographical-** Often mentioned in the community input phase was the uneven distribution of mental health providers. Within Cobb County, some areas were viewed as oversaturated with providers while other areas had minimal support. These areas, often with lower median income levels, struggle with transportation to care. Though there may be express transportation into metro Atlanta, public transportation around Cobb County could be improved. Another issue mentioned was the need for mobile care for school aged children in particular. The goal of the school is to keep the children in the learning environment and avoid absences. With mobile care available on site, children could get care they needed while avoiding absence. Another mobile care need mentioned was the need for a mobile crisis team to address serious and complicated consultations within the schools.
- **Cultural/Social Issues-** Mental health services are often underutilized, with patients reluctant to seek these services due to certain cultural beliefs or social perceptions. The stigma of mental health care is a barrier in receiving services. Additionally, the idea that "the problem will get better on its own" or attitudinal issues create an additional barrier to receiving care

- **Knowledge of Available Services-** A main issue and barrier to mental health care is the knowledge of how to identify potential problems and the services available to treat these problems once identified. Though the services may be available, they are underutilized due to a lack of knowledge of their existence.

Education- Educational opportunities for mental health are crucial for the community to understand and identify issues and also for professionals to provide care for these issues. This can be subcategorized into professional education of counselors and case managers, and also family/patient education of how to recognize a behavioral or mental issue.

- **Professional and Non Professional Education-** Education for professionals is a continuing need of Cobb County. This includes counselors, case managers, therapists and other mental health professionals. A need that may be often overlooked is the need for education of non-professionals, most noticeably teachers. Often, teachers are the “front line” of dealing with behavioral issues in children. Education in early detection of signs of depression, anxiety, etc. could be very beneficial. Recognizing these subtle cues and bringing them to a counselor’s attention would accelerate the process of an assessment and possible treatment. Also, possible education in crisis management would be effective.
- **Family and Patient Education-** the underutilization of mental health care can often be attributed to a misunderstanding of mental and behavioral health issues and the services available to treat them. Education on managing certain behaviors, how to recognize subtle cues, and how to find help are crucial to treating these issues. Also mentioned was the desire for some type of forum where families or patients dealing with similar issues could post their experiences in hopes of helping others.

Adult/Young Adult Substance Use Disorder and Psychiatric Needs- These include issues such as addiction, codependency, family and relationships, work issues, age-related issues, communication skills, pain issues, and nutritional counseling and education. With respects to young adults, it has been found when dealing with addiction, that seldom are they addicted to just one substance or behavior. Family education and treatment are key components to treating this young adult.

Ridgeview’s Inventory of Services includes: Group Therapy, 12-step recovery programs, family therapy, spirituality, significant others support group, family workshops, medication management, physical and medical evaluation, aftercare, alumni support, and relapse management.

Older Adult Needs- As the population grows older; there is an increasing need for services that can accommodate the needs of older adults, including those that might need extra physical assistance. It is important that these services allow the individual to maintain personal dignity while regaining a sense of self and level of independence.

Ridgeview’s Inventory of Services includes: Older adult addiction services such as medically monitored inpatient detoxification and a variety of psycho-educational and therapy groups covering disease concept of addiction, denial, impact on the family, emotions and addiction, early

recovery needs and relapse prevention. Also available are older adult psychiatric services for those that are cognitively capable of self-examination, self-direction and goal setting. There are also services available for older adult patients that made need more structure and assistance due to cognitive challenges associated with Alzheimer's, delirium, psychosis or other conditions. Continuing care plans are developed to ensure that the individual's ongoing needs are met as they return home or to other settings.

Recovering Professionals Needs- Addiction and psychiatric illness can be debilitating and life-threatening for all individuals in the families. This is frequently heightened for doctors, nurses, attorneys, pharmacists, pastors, executives, and therapists due to the demands and expectations in their professional lives.

Ridgeview's Inventory of Services includes: Professionals may be referred by an employer or mandated for evaluation by a licensing board or agency to determine both the nature and extent of current problems in functioning. During a four-day (96 hour) period, a multi-disciplinary team provides a comprehensive evaluation of the person's physical, psychological, and spiritual health. Also available is Ridgeview Institute's signature treatment for professionals, based on a four-phase continuum. These phases include inpatient treatment, partial hospitalization and recovery residence, intensive outpatient treatment and mirror imaging, and continuing care.

Women's Needs- One of the major issues mentioned in the community input phase was eating disorders. In the past five years, there has been an increase in the number of eating disorders in older women as well. This uncovered a major need for education in healthy eating patterns, identification of emotions that trigger symptoms, and a development of coping skills needed to prevent relapse. Among other issues mentioned frequently were body image issues, depression and anxiety.

Ridgeview's Inventory of Services includes: Eating disorder treatment, treatment for affective, trauma, and addiction disorders, and dual young adult eating disorder and addiction treatment. Some methods of treatments include 24 hour nursing care providing naso-gastric tube feeding, psychiatric stabilization, medical stabilization, and detoxification in an inpatient setting. Ridgeview also offers medication management, experiential groups, psycho-education groups, family therapy, and expressive therapy

Youth Substance Use Disorder and Psychiatric Needs (Adolescents and Teens)- There is a strong emphasis on addressing behavioral issues early in life to avoid future issues. This being said, youth addiction and psychiatric needs emerged as the main area of focus in the prioritization of needs. As shown in the community input response, many issues, barriers, and suggestions were centered on this population. Self-injury/cutting, bullying (physical, mental, cyber), depression, anxiety, substance abuse, and suicide ideation (older teens) were among the most mentioned issues.

Many of the barriers were also directly related to this population, most notably, in the area of communication between schools and mental health providers. Due to lack of staff, many school

counselors must focus on academic issues leaving many possible behavioral issues unidentified. Additionally, teachers are not well trained to identify subtle cues of potential behavioral problems in the classroom. Another barrier mentioned often was the lack of family support of youth behavioral issues. Often, these issues take a back seat to, what seem like, more pressing issues. Also, as mentioned before, the stigma of mental health care can also cause issues to go unidentified in schools. There was also discussion of a clear cut chain of command and process for dealing with these issues in schools and even possibly onsite mental health services.

Ridgeview's Inventory of Services includes: Treatments are intensive and highly structured with an emphasis on family involvement. In addition to inpatient, partial hospitalization or intensive outpatient level of care, Ridgeview also has a wide range of services for families such as weekly therapy, family education, and a monthly family workshop.

Issues in these categories were discussed and prioritized. Certain areas were chosen as the framework for the hospital's implementation strategies. Also, in accordance with IRS proposed regulations, the team also identified which needs would not be addressed in the implementation strategy and why. After discussing each priority area and examining Ridgeview Institute's expertise and wide range of services currently available, the following issues were chosen for implementation.

Access to services-

- Addressing access barriers
- Knowledge and understanding of services available
- Eating disorder treatment (Women)

Education-

- Professional and Non Professional Education
- Family and Patient Education

Adolescent Substance Use Disorder and Psychiatric Needs-

- Collaboration with local schools
- Family Outreach
- Early Detection programs
- Crisis planning and response
- Training and education on an interactive website/blog

Older Adult Needs

- Substance use disorder treatment
- Psychiatric stabilization and treatment

Ridgeview Institute's Community Needs Assessment Team will initiate the development of implementation strategies for each health priority identified above. This Implementation Plan will be rolled out over the next three years. The team will work with community partners and health issue experts on the following for each of the approaches to addressing health needs listed:

- Identify what other local organizations are doing to address the health priority
- Develop support and participation for these approaches to address health needs
- Develop specific and measurable goals so that the effectiveness of these approaches can be measured
- Develop detailed work plans
- Communicate with the assessment team and ensure appropriate coordination with other efforts to address the issue

The team will then develop a monitoring method at the conclusion of the Implementation Plan to provide status and results of these efforts to improve community health. Ridgeview Institute is committed to conducting another health needs assessment in three years.

In addition, Ridgeview Institute will continue to play a leading role in addressing the health needs of those within our community, with a special focus on the behavioral health needs of local residents. As such, community benefit planning is integrated into our Hospital's annual planning and budgeting processes to ensure we continue to effectively support community benefits.

Board Approval

This Community Health Needs Assessment Report for fiscal YE August 31, 2013 was approved by the Ridgeview Institute Board of Directors at its meeting held on August 20th, 2013.



IMPLEMENTATION STRATEGIES

COBB COUNTY, AUGUST 2013



Implementation Strategy

Ridgeview Institute will engage key community partners in implementing evidence-based strategies across the service area. Acknowledging the many organizations and resources in place to address the health needs of our community has strategically reviewed both internal and external resources. This portion of the CHNA, the Implementation Strategy, will explain how Ridgeview will address health needs identified in the CHNA by continuing existing programs and services, and by implementing new strategies. It will also explain why the hospital cannot address all the needs identified in the CHNA, and if applicable, how Ridgeview will support other organizations in doing so.

As afore mentioned in the CHNA report, the following are the needs the Ridgeview Institute has chosen to address. It will also outline why we chose to address this need, how we will address the need, who the responsible party will be, and any goals that will be set forth from the beginning, as well as time frame for achieving those goals.

Health Priorities

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Ridgeview's Inventory of Services includes: Eating disorder treatment, treatment for affective, trauma, and addiction disorders, and dual young adult eating disorder and addiction treatment.

Some methods of treatments include 24 hour nursing care providing naso-gastric tube feeding, psychiatric stabilization, medical stabilization, and detoxification in an inpatient setting. Ridgeview also offers medication management, experiential groups, psycho-education groups, family therapy, and expressive therapy

Youth Substance Use Disorder and Psychiatric Needs (Adolescents and Teens)- There is a strong emphasis on addressing behavioral issues early in life to avoid future issues. This being said, youth addiction and psychiatric needs emerged as the main area of focus in the prioritization of needs. As shown in the community input response, many issues, barriers, and suggestions were centered on this population. Self-injury/cutting, bullying (physical, mental, cyber), depression, anxiety, substance abuse, and suicide ideation (older teens) were among the most mentioned issues.

Many of the barriers were also directly related to this population, most notably, in the area of communication between schools and mental health providers. Due to lack of staff, many school counselors must focus on academic issues leaving many possible behavioral issues unidentified. Additionally, teachers are not well trained to identify subtle cues of potential behavioral problems in the classroom. Another barrier mentioned often was the lack of family support of youth behavioral issues. Often, these issues take a back seat to, what seem like, more pressing issues. Also, as mentioned before, the stigma of mental health care can also cause issues to go unidentified in schools. There was also discussion of a clear cut chain of command and process for dealing with these issues in schools and even possibly onsite mental health services.

Ridgeview's Inventory of Services includes: Treatments are intensive and highly structured with an emphasis on family involvement. In addition to inpatient, partial hospitalization or intensive outpatient level of care, Ridgeview also has a wide range of services for families such as weekly therapy, family education, and a monthly family workshop.

Issues in these categories were discussed and prioritized. Certain areas were chosen as the framework for the hospital's implementation strategies. Also, in accordance with IRS proposed regulations, the team also identified which needs would not be addressed in the implementation strategy and why. After discussing each priority area and examining Ridgeview Institute's expertise and wide range of services currently available, the following issues were chosen for implementation.

Access to services-

- Addressing access barriers
- Knowledge and understanding of services available
- Eating disorder treatment (Women)
- Crisis Response

Education-

- Professional and Non Professional Education
- Family and Patient Education

Adolescent Substance Use Disorder and Psychiatric Needs-

- Collaboration with local schools
- Family Outreach
- Early Detection programs
- Crisis planning and response
- Training and education on an interactive website/blog

Older Adult Needs

- Substance use disorder treatment
- Psychiatric stabilization and treatment

For Each priority addressed in the implementation strategy, the facility created the following grid.

Community Health Need:				
Specific Needs Identified in the CHNA:				
Goals:				
Strategy:				
Action Step		Accountability	Timeline	Desired Outcome

Those areas not addressed were included in a section "Needs Not Addressed". Most common reasons for not addressing a need were lack of resources, other local organizations already addressing the need, and needs falling outside the general scope of a behavioral health provider.

Access to Services-

The following strategies and action steps will be implemented to address certain areas of behavioral health access issues in Cobb County.

Community Health Need:	Access To Services		
Specific Needs Identified in the CHNA:	Addressing access barriers, access to services during crisis, access to women's services		
Goals:	Ridgeview Institute will continue to provide residents of Cobb County in psychiatric crisis with a free behavioral health assessment and provide Cobb County residents in crisis with level of care recommendations		
Strategy : Continue to provide community with access to Masters Level clinician who can assess individual in crisis and make recommendation of care 24 hours per day, 7 days a week, 365 days per year.			
Action Step	Accountability	Timeline	Desired Outcome
The Access Center of Ridgeview Institute will staff Masters level clinicians 24 hours per day, year round to meet the needs of Cobb County residents in crisis	Access Center Dept Ridgeview Institute	Ongoing	Access to behavioral health assessment services for all Cobb County residents
The Access Center of Ridgeview Institute will provide Masters Level clinicians to assess Cobb County residents in crisis regardless of insurance or ability to pay for behavioral health treatment	Access Center Dept Ridgeview Institute	Ongoing	Access to behavioral health assessment services for all Cobb County residents
The Masters level clinician of Ridgeview Institute will consult with an on call attending psychiatrist of Ridgeview Institute to determine the appropriate level of care for the Cobb County resident in crisis	Access Center Dept Ridgeview Institute	Ongoing	Access to behavioral health assessment services for all Cobb County residents
The Masters level Clinician of Ridgeview Institute will educate Cobb County resident in crisis of available treatment options and how to access services that meet the level of care determined by the behavioral health assessment	Access Center Dept Ridgeview Institute	Ongoing	Access to behavioral health assessment services for all Cobb County residents
Strategy : Provide Cobb County Emergency Departments with consultation/support for women that have symptoms consistent with an Eating Disorder			
Action Step	Accountability	Timeline	Desired Outcome
Educate Cobb County Emergency Departments on detection and intervention of Eating Disorders in women of Cobb County	Business Development Dept Ridgeview Institute	End of 2014	Increased awareness of Eating Disorder in the Cobb County Medical Facilities
Provide patients in Cobb County Emergency Departments determined by the Emergency Department to have medical issues correlating with an eating disorder with a free behavioral/eating disorder assessment to determine appropriate level of care	Business Development Dept /Access Center Dept Ridgeview Institute	End of 2014	Access to Behavioral Health/ Eating Disorder Assessment services for all Cobb County residents

Education-

The following strategies and action steps will be implemented to address certain behavioral health education issues in Cobb County.

Community Health Need	Education		
Specific Needs Identified in the CHNA:	Professional and non-professional education, collaboration with local schools, crisis training, early detection programs, adolescent and teen behavioral health needs		
Goals:	Provide behavioral health training to both professionals and non professionals in Cobb County who serve Cobb County residents with behavioral health needs		
Strategy: Provide Cobb County School District with behavioral health education to help better serve students of Cobb County			
Action Step	Accountability	Timeline	Desired Outcome
Provide two annual behavioral health training seminars for both professionals and non-professionals of the Cobb County School District Focus of seminars is early detection of behavioral health symptoms, crisis training and intervention techniques	Business Development Dept. Ridgeview Institute	End of 2014	Improve behavioral health awareness and intervention in Cobb County schools
Participate in health fairs hosted by Cobb County schools	Business Development Dept. Ridgeview Institute	End of 2014	Improve behavioral health awareness and intervention in Cobb County schools
Offer "Lunch and Learn" for schools in Cobb County to better educate Cobb County school staff of behavioral health assessments/interventions. Focus of "Lunch and Learns" will be strategies for dealing with behavioral problems in the schools	Business Development Dept. Ridgeview Institute	End of 2014	Improve behavioral health awareness and intervention in Cobb County schools
Strategy: Provide Cobb County behavioral health professionals with education/training in intervention and treatment of behavioral health disorders.			
Action Step	Accountability	Timeline	Desired Outcome
Survey behavioral health providers in Cobb County to determine clinical areas of need/concern that Ridgeview could provide education	Business Development Dept. Ridgeview Institute	End of 2014	Provide education for behavioral health providers in Cobb County
Host eight unique behavioral health seminars per calendar year on the campus of Ridgeview Institute. Seminars will address areas of clinical concern identified by Cobb County behavioral health providers	Business Development Dept. Ridgeview Institute	End of 2014	Provide education for behavioral health providers in Cobb County
Offer "Lunch and Learn" to behavioral health providers in Cobb County	Business Development Dept. Ridgeview Institute	End of 2014	Provide education for behavioral health providers in Cobb County

Adolescent Substance Use Disorders-

The following strategies and action steps will be implemented to address adolescent addiction issues in Cobb County

Community Health Need:	Adolescent Substance Use Disorders		
Specific Needs Identified in the CHNA:	Family outreach, early detection programs, knowledge and understanding of resources available, patient education		
Goals:	Provide support and education to parents of adolescents in Cobb County with substance use disorders		
Strategy: Provide information and support on website.			
Action Step	Accountability	Timeline	Desired Outcome
Develop interactive website/blog for parents of Cobb County adolescents with substance use disorders to access. Address early detection, support and frequently asked questions	Business Development Dept Ridgeview Institute	End of 2014	Provide support / information for parents of adolescents with substance use disorders
Educate schools of Cobb County of availability of website resource for parents	Business Development Dept Ridgeview Institute	End of 2014	Provide support / information for parents of adolescents with substance use disorders
Strategy: Participate in local task forces in community to better ascertain substance use disorder prevalence in adolescents and provide early intervention of substance use disorders in adolescents in Cobb County.			
Action Step	Accountability	Timeline	Desired Outcome
Have representative participate in the Cobb Alcohol Task Force	Business Development Dept Ridgeview Institute	End of 2014	Early intervention of adolescent alcohol use/abuse
Strategy: Develop a support/education group for residents of Cobb County for parents of adolescents with substance use disorders			
Action Step	Accountability	Timeline	Desired Outcome
Develop a curriculum that will support parents and offer strategies for parents to address the addictive disease of their adolescent children	Youth Services Dept Ridgeview Institute	End of 2015	Provide support / information for parents of adolescents with substance use disorders
Assign an area on Ridgeview Institute's campus that will be available for support/education group to routinely occur	Business Development Dept Ridgeview Institute	End of 2015	Provide support / information for parents of adolescents with substance use disorders
Monitor and ensure curriculum of group continues provide support and meet the needs of parents of Cobb County adolescents with addiction	Youth Services Dept Ridgeview Institute	End of 2015	Provide support / information for parents of adolescents with substance use disorders

Older Adult Needs-

The following strategies and action steps will be implemented to address older adult needs in Cobb County

Community Health Need	Older Adult Needs		
Specific Needs Identified in the CHNA:	As the population grows older, there is an increasing need for psychiatric and substance use disorder treatment for older adults		
Goals:	Create and develop programs and treatment that meets the specific needs of older adults. Older Adults are defined as individuals that are 60 years of age and older		
Strategy: Develop an older adult treatment continuum for Substance Use disorders for individuals 60 years or older in the			
Action Step	Accountability	Timeline	Desired Outcome
Continue to provide older adults in the community with inpatient chemical dependence treatment on the older adult unit of Ridgeview Institute	Older Adult Unit/ Ridgeview Institute	Ongoing	Providing older adults in community with inpatient detox when medically necessary
Create and develop partial hospitalization and intensive outpatient programs/treatment for older adults in the community with substance use disorders	Older Adult Unit and Day Hospital / Ridgeview Institute	End of 2015	Providing older adults in community with Substance Use Disorder treatment that addresses the unique needs and challenges of Older Adults in treatment
Strategy: Continue to provide older adults in psychiatric crisis with psychiatric stabilization and treatment.			
Action Step	Accountability	Timeline	Desired Outcome
Continue to provide full continuum of Hospital Based services to older adults in need of psychiatric treatment	Older Adult Unit and Day Hospital / Ridgeview Institute	Ongoing	Providing older adults in the community with Psychiatric needs with hospital based continuum of care when clinically necessary
Strategy: Continue to assess the growing population of older adults in Cobb County and strive to meet the changing behavioral health needs of the older adult population.			
Action Step	Accountability	Timeline	Desired Outcome
Continue to evaluate the behavioral health needs of older adults in Cobb County	Business Development/ Ridgeview Institute	Ongoing	Evaluate the behavioral health needs of Older Adults in the Community

Needs Not Addressed

Several needs outlined in the CHNA processes have not been addressed in this plan. In initial discussion and subsequent prioritization, the Community Needs Assessment Team considered the levels to which some needs were already being addressed in the service area. Additionally, some community needs fall out of the scope of expertise and resources of the hospital.

Need	Reasons not addressed in Implementation Strategies
Adult/Young Adult Substance Use Disorder and Psychiatric Needs	Ridgeview offers Group Therapy, 12-step recovery programs, family therapy, spirituality, significant others support group, family workshops, medication management, physical and medical evaluation, aftercare, alumni support, and relapse management. They also offer many educational opportunities for this group.
Recovering Professionals Needs	<p>Ridgeview Institute has committed numerous resources to serving this target population's psychiatric needs. Below is a brief description of these services:</p> <p>Professionals may be referred by an employer or mandated for evaluation by a licensing board or agency to determine both the nature and extent of current problems in functioning. During a four-day (96 hour) period, a multi-disciplinary team provides a comprehensive evaluation of the person's physical, psychological, and spiritual health. Also available is Ridgeview Institute's signature treatment for professionals, based on a four-phase continuum. These phases include inpatient treatment, partial hospitalization and recovery residence, intensive outpatient treatment and mirror imaging, and continuing care.</p>
Certain Barriers of Access	Though Ridgeview Institute addresses certain access issues in this implementation strategy, the hospital may not have sufficient resources to address every barrier to receiving appropriate care. Other organizations within Cobb County aim to meet the needs of the uninsured and underinsured as well. Other barriers of care that might not be directly related to behavioral needs would fall out of the scope of Ridgeview's mission and possibly be a target priority for acute care providers or community organizations.
Teen Behavioral Needs	In addition to offering a highly structured and intensive treatment with emphasis on family involvement, Ridgeview has many partners in the community that aim to address the behavioral needs of teenagers. School counselors, case managers, and other community advocacy groups have relationships with Ridgeview Institute. Another resource for this group is the Cobb County Prevention Intervention Team offering guidance in crisis management, bullying, cyber safety, suicide protocol and others.

Board Approval

As stated in IRS notice 2011-52 section 3.09 “Treasury and the IRS intend to consider an implementation strategy as being adopted on the date the implementation strategy is approved by an authorized governing body of the hospital organization”

Ridgeview Institute’s Board of Directors approves the Implementation Strategy for addressing priorities identified in the most recent Community Health Needs Assessment completed fiscal YE August 31, 2013. This report was approved by the Ridgeview Institute Board of Directors at its meeting held on August 20, 2013.