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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013 , 2013, and ending 06-30-2014

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

C Name of organization
HOME & COMMUNITY SERVICES INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
PO BOX 1803

City or town, state or province, country, and ZIP or foreign postal code
MACON, GA 31202

D Employer identification number
43-2007492

E Telephone number
(478)621-2070

G Gross receipts $ 29,858,759

F Name and address of principal officer

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW SOURCE-GA ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 2003

M State of legal domicile GA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO PROVIDE A CENTRAL, EFFICIENT, AND COST-EFFECTIVE HEALTH CARE TRANSPORTATION SERVICES AS A MEMBER OF AN INTEGRATED HEALTH CARE DELIVERY SYSTEM TO PROVIDE PHYSICIAN'S CARE TO OTHER ENTITIES WHICH ARE A PART OF THE INTEGRATED HEALTH CARE DELIVERY SYSTEM TO PROVIDE ACUTE CARE SERVICES (HOSPITAL), EMERGENCY CARE SERVICES AND SKILLED NURSING SERVICES FOR RESIDENTS IN COMMERCE, GEORGIA AND SURROUNDING AREAS

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	5
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	**5**	380
6	Total number of volunteers (estimate if necessary)	**6**	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)		0
9	Program service revenue (Part VIII, line 2g)	15,725,879	29,775,699
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	29	93
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	38,517	82,967
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	15,764,425	29,858,759
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	11,166,188	19,524,170
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	8,160,501	14,320,426
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	19,326,689	33,844,596
19	Revenue less expenses Subtract line 18 from line 12	-3,562,264	-3,985,837

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	18,610,543	31,526,259
21	Total liabilities (Part X, line 26)	8,669,093	11,927,084
22	Net assets or fund balances Subtract line 21 from line 20	9,941,450	19,599,175

Part II Signature Block

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

Sign Here

****** | 2015-05-04
Signature of officer | Date

LORRAINE TAYLOR SECRETARY
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
J RANDOLPH NICHOLS		2015-05-14		P00347246

Firm's name ▶ MCNAIR MCLEMORE MIDDLEBROOKS & CO LLC | Firm's EIN ▶ 58-1094351

Firm's address ▶ POST OFFICE BOX ONE
MACON, GA 312020001 | Phone no (478) 746-6277

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

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☑

1 Briefly describe the organization's mission

TO PROVIDE A CENTRAL, EFFICIENT, AND COST-EFFECTIVE HEALTH CARE TRANSPORTATION SERVICES AS A MEMBER OF AN INTEGRATED HEALTH CARE DELIVERY SYSTEM TO PROVIDE PHYSICIAN'S CARE TO OTHER ENTITIES WHICH ARE A PART OF THE INTEGRATED HEALTH CARE DELIVERY SYSTEM TO PROVIDE ACUTE CARE SERVICES (HOSPITAL), EMERGENCY CARE SERVICES AND SKILLED NURSING SERVICES FOR RESIDENTS IN COMMERCE, GEORGIA AND SURROUNDING AREAS

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

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations 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 $ 33,844,596 including grants of $) (Revenue $ 29,775,699)

PROVIDED A CENTRAL, EFFICIENT, AND COST-EFFECTIVE HEALTH CARE TRANSPORTATION SERVICES AS A MEMBER OF AN INTEGRATED HEALTH CARE DELIVERY SYSTEM PROVIDED PHYSICIAN'S CARE TO OTHER ENTITIES WHICH ARE A PART OF THE INTEGRATED HEALTH CARE DELIVERY SYSTEM PROVIDED INPATIENT, OUTPATIENT, AND EMERGENCY CARE SERVICES FOR RESIDENTS IN COMMERCE, GEORGIA AND SURROUNDING AREAS CONSISTENT WITH THE POLICIES AND PROCEDURES PREVIOUSLY ADOPTED BY THE BOARD OF DIRECTORS OF COMMUNITY HEALTH SYSTEMS, INC , THE SECTION 509(A)(3) SUPPORTING ORGANIZATION AND PARENT ENTITY OF THE INTEGRATED HEALTH CARE DELIVERY SYSTEM OF WHICH THE ORGANIZATION IS A MEMBER, THE ORGANIZATION PROVIDES SUBSTANTIAL COMMUNITY BENEFIT TO THE COMMUNITIES IT SERVES PURSUANT TO BOTH COMMUNITY BENEFIT GUIDELINES AND A CHARITY CARE POLICY THE ORGANIZATION CONTINUES TO ASSESS AND DEVELOP PROGRAMS TO BENEFIT THE COMMUNITY

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)

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

4e **Total program service expenses** ▶ 33,844,596

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		No
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		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		No
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		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
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		No
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 other assistance to or for any foreign organization? *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 other assistance to or for foreign individuals? *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 or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		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? *If "Yes," complete Schedule J*	**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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, complete Schedule L, Part II*	**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? *If "Yes," complete Schedule L, Part III*	**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? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**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? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		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? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
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)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		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? *If "Yes," complete Schedule R, Part VI*	**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 or note to any line in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	40		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		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	380		
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" to line 3b, 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			
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			
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			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			
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 or note to any line 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	**1a** 5		
	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			
b	Enter the number of voting members included in line 1a, above, who are independent	**1b** 5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**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**	Yes	
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**	Yes	
b	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			
a	The governing body?	**8a**	Yes	
b	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
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	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	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
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?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**	Yes	
	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
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and 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

☐ Own website ☐ Another's website ☑ Upon request ☐ 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

▶ HOME COMMUNITY SERVICES INC PO BOX 1803
MACON, GA 31202 (478) 621-2100

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

Check if Schedule O contains a response or note to any line 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) JOSEPH A WALL CHAIRMAN	4 00	X						0	24,000	0
(2) PAUL A CABLE DIRECTOR	4 00	X						0	24,000	0
(3) JAMES B PATTON DIRECTOR	4 00	X						0	24,000	0
(4) J OLAN JONES DIRECTOR	4 00	X						0	24,000	0
(5) HERBERT M PONDER JR DIRECTOR	4 00	X						0	24,000	0
(6) LORRAINE T TAYLOR SECRETARY	4 00			X				0	633,565	21,863
(7) RALPH WARNOCK CMO	40 00			X				206,105	0	8,848
(8) JOE ROBINSON COO	40 00			X				205,647	0	18,001
(9) TERESA MOODY PRESIDENT	10 00			X				0	157,748	17,063
(10) PERRY KEMP VP OPERATION	20 00			X				85,734	52,189	13,490

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

(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)** . . . . . ▶								497,486	963,502	79,265

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

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		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? *If "Yes," complete Schedule J for such individual*	**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? *If "Yes," complete Schedule J for such person*	**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

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 ▶

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations . . . 1d				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f				
	g	Noncash contributions included in lines 1a-1f $				
	h	**Total.** Add lines 1a-1f . . . . . ▶				
Program Service Revenue		Business Code				
	2a	PROGRAM REVENUES	20,125,879	20,125,879		
	b	GOVERNMENTAL PROGRAMS REV	9,649,820	9,649,820		
	c					
	d					
	e					
	f	All other program service revenue				
	g	**Total.** Add lines 2a–2f . . . . . ▶	29,775,699			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶	93			93
	4	Income from investment of tax-exempt bond proceeds . . ▶				
	5	Royalties . . . . . ▶				
		(i) Real / (ii) Personal				
	6a	Gross rents				
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss) . . . . . ▶				
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory				
	b	Less cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss) . . . . . ▶				
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . a				
	b	Less direct expenses . . . b				
	c	Net income or (loss) from fundraising events . . ▶				
	9a	Gross income from gaming activities See Part IV, line 19 . . . a				
	b	Less direct expenses . . . b				
	c	Net income or (loss) from gaming activities . . ▶				
	10a	Gross sales of inventory, less returns and allowances . a				
	b	Less cost of goods sold . . b				
	c	Net income or (loss) from sales of inventory . . ▶				
		Miscellaneous Revenue / Business Code				
	11a	MISCELLANEOUS 623990	82,967	82,967		
	b					
	c					
	d	All other revenue				
	e	**Total.** Add lines 11a–11d . . . . . ▶	82,967			
	12	**Total revenue.** See Instructions . . . . . ▶	29,858,759	29,858,666		93

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 or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	527,835	527,835		
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	15,574,615	15,574,615		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	313,557	313,557		
9 Other employee benefits	1,847,129	1,847,129		
10 Payroll taxes	1,261,034	1,261,034		
11 Fees for services (non-employees)				
a Management	76,762	76,762		
b Legal	316,664	316,664		
c Accounting	4,970	4,970		
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)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties . .				
16 Occupancy	326,407	326,407		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	454,457	454,457		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	840,648	840,648		
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 DEPRECIATION	4,293,295	4,293,295		
b AMBULATORY SERVCIES	2,894,765	2,894,765		
c CONTRACTED SERVICES	2,382,271	2,382,271		
d OTHER ADMINISTRATIVE	1,069,733	1,069,733		
e All other expenses	1,660,454	1,660,454		
25 **Total functional expenses.** Add lines 1 through 24e	33,844,596	33,844,596	0	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		215,460	1	1,390,593
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		2,583,129	4	4,151,532
	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			8	460,757
	9	Prepaid expenses and deferred charges		79,048	9	250,081
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 18,656,626			
	b	Less accumulated depreciation	10b 3,120,973	6,643,126	10c	15,535,653
	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		9,089,780	14	9,116,116
	15	Other assets See Part IV, line 11			15	621,527
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		18,610,543	16	31,526,259
Liabilities	17	Accounts payable and accrued expenses		973,093	17	4,591,084
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		7,696,000	20	7,336,000
	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			25	
	26	**Total liabilities.** Add lines 17 through 25		8,669,093	26	11,927,084
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		9,941,450	27	19,599,175
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		9,941,450	33	19,599,175
	34	Total liabilities and net assets/fund balances		18,610,543	34	31,526,259

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	29,858,759
2	Total expenses (must equal Part IX, column (A), line 25)	2	33,844,596
3	Revenue less expenses Subtract line 2 from line 1	3	-3,985,837
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	9,941,450
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	13,643,562
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	19,599,175

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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 ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
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
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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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.**
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
HOME & COMMUNITY SERVICES INC

Employer identification number
43-2007492

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

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

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

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

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

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

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

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

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

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

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

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

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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?

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

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

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section **(see instructions))**	**(iv)** Is the organization in 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									

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2012 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2013.** 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—2012.** 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—2013.** 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—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

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

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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	15,048,870	14,001,245	7,468,489	15,725,879	29,858,666	82,103,149
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	15,048,870	14,001,245	7,468,489	15,725,879	29,858,666	82,103,149
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)						82,103,149

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	15,048,870	14,001,245	7,468,489	15,725,879	29,858,666	82,103,149
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources				29	93	122
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b				29	93	122
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)	15,048,870	14,001,245	7,468,489	15,725,908	29,858,759	82,103,271

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 2013 (line 8, column (f) divided by line 13, column (f))	15	100 000 %
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	100 000 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	0 %
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2013.** 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—2012.** 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.** 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		
Return Reference	Explanation	

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
HOME & COMMUNITY SERVICES INC

Employer identification number
43-2007492

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

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

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

4 Number of states where property subject to conservation easement is located ▶ _____

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

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

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

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

9 In Part 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 ▶ $ _____

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

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

b If "Yes," explain the arrangement in Part 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	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Temporarily restricted endowment ▶

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

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

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

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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		1,644,091		1,644,091
b Buildings		8,223,513	124,739	8,098,774
c Leasehold improvements				
d Equipment		8,789,022	2,996,234	5,792,788
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				15,535,653

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX **Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X **Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	29,858,759
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			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	29,858,759
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			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	29,858,759

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	33,844,596
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			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	33,844,596
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			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	33,844,596

Part XIII Supplemental Information

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

Return Reference	Explanation

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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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.
▶ Information about Schedule H (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
HOME & COMMUNITY SERVICES INC

Employer identification number
43-2007492

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 ☐ Applied uniformly to all hospital facilities ☐ Applied uniformly to most hospital facilities ☐ 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 *free* care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for *free* care ☑ 100% ☐ 150% ☐ 200% ☐ Other _____ %	3a	Yes	
b	Did the organization use FPG as a factor in determining eligibility for providing *discounted* care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care ☐ 200% ☐ 250% ☐ 300% ☐ 350% ☐ 400% ☑ Other 175 0000000000 %	3b	Yes	
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"?	4	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b	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 eligibile for free or discounted care?	5c		No
6a	Did the organization prepare a community benefit report during the tax year?	6a		No
b	If "Yes," did the organization make it available to the public?	6b		
	Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H			

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)			237,790		237,790	0 700 %
b Medicaid (from Worksheet 3, column a)			3,608,351	3,409,581	198,770	0 590 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			3,109,955	2,826,323	283,632	0 840 %
d **Total** Financial Assistance and Means-Tested Government Programs			6,956,096	6,235,904	720,192	2 130 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j **Total.** Other Benefits						
k **Total.** Add lines 7d and 7j			6,956,096	6,235,904	720,192	2 130 %

Part II Community Building Activities Complete this 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
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 **Total**						

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

				Yes	No
1	Did the organization report bad debt expense in accordance with Heathcare 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	2,657,089		
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	86,911		
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	2,826,323		
6	Enter Medicare allowable costs of care relating to payments on line 5	6	2,826,323		
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7			
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					

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, primary website address, and state license number	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
	See Additional Data Table										

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)

Name of hospital facility or facility reporting group NORTHRIDGE MEDICAL CENTER

If reporting on Part V, Section B for a single hospital facility 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	1		No
	If "Yes," indicate what the CHNA report describes (check all that apply)			
a	☐ A definition of the community served by the hospital facility			
b	☐ Demographics of the community			
c	☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d	☐ How data was obtained			
e	☐ The health needs of the community			
f	☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g	☐ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h	☐ The process for consulting with persons representing the community's interests			
i	☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j	☐ Other (describe in Part VI)			
2	Indicate the tax year the hospital facility last conducted a CHNA 20 ___			
3	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests 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		
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		
5	Did the hospital facility make its CHNA report widely available to the public?	5		
	If "Yes," indicate how the CHNA report was made widely available (check all that apply)			
a	☐ Hospital facility's website (list url) _____			
b	☐ Other website (list url) _____			
c	☐ Available upon request from the hospital facility			
d	☐ 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 as of the end of the tax year)			
a	☐ Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA			
b	☐ Execution of the implementation strategy			
c	☐ Participation in the development of a community-wide plan			
d	☐ Participation in the execution of a community-wide plan			
e	☐ Inclusion of a community benefit section in operational plans			
f	☐ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g	☐ Prioritization of health needs in its community			
h	☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i	☐ 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		
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		
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 *free* care?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100.000000000000% If "No," explain in Part VI the criteria the hospital facility used			
11 Used FPG to determine eligibility for providing *discounted* care?	**11**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 175.000000000000% If "No," explain in Part VI the criteria the hospital facility used			
12 Explained the basis for calculating amounts charged to patients?	**12**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☑ Asset level			
c ☑ Medical indigency			
d ☑ Insurance status			
e ☐ Uninsured discount			
f ☐ Medicaid/Medicare			
g ☐ State regulation			
h ☐ Residency			
i ☐ 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?	**14**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The policy was posted on the hospital facility's website			
b ☐ The policy was attached to billing invoices			
c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d ☐ The policy was posted in the hospital facility's admissions offices			
e ☐ The policy was provided, in writing, to patients on admission to the hospital facility			
f ☑ The policy was available upon request			
g ☐ 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 individual's eligibility under the facility's FAP			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☐ Other similar actions (describe in Section C)			
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 individual's eligibility under the facility's FAP?	**17**		No
If "Yes," check all actions in which the hospital facility or a third party engaged			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☐ Other similar actions (describe in Section C)			

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 individuals regarding the individuals' bills
- **d** ☐ Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy
- **e** ☐ Other (describe in Section C)

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?	**19**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ 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 ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☑ Other (describe in Part VI)			
21 During the tax year, did the hospital facility charge any FAP-eligible individual 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?	**21**		No
If "Yes," explain in Part VI			
22 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?	**22**		No
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
See Additional Data Table	

Part V Facility Information *(continued)*

Section D. 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? 1

	Name and address	Type of Facility (describe)
1	NORTHRIDGE HEALTH & REHAB 70 MEDICAL CENTER DRIVE COMMERCE, GA 30529	HOSPITAL BASED SNF
2		
3		
4		
5		
6		
7		
8		
9		
10		

Part VI Supplemental Information

Provide the following information

1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II and Part III, lines 2, 3, 4, 8 and 9b

2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs 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

Form and Line Reference	Explanation
PART II - COMMUNITY BUILDING ACTIVITIES	NORTHRIDGE MEDICAL CENTER CONTINUALLY EVALUATES THE NEEDS OF ITS LOCAL COMMUNITY AND OFFERS NEW AND TAILORED SERVICES TO ENSURE RESIDENTS OF JACKSON AND BANKS COUNTIES HAVE ACCESS TO THE SAME SERVICES AVAILABLE IN A MORE URBAN SETTING THIS ENSURES HEALTHCARE FOR ALL RESIDENTS IS TIMELY AND CONVENIENT, ENABLING PATIENTS TO SAVE TIME AND MONEY BY ACCESSING CARE CLOSE TO HOME WHENEVER POSSIBLE RATHER THAN TRAVELING TO ATLANTA, ATHENS, OR OTHER METRO CENTERS INCREASING ACCESS TO SPECIALISTS LIKE MANY RURAL GEORGIANS, RESIDENTS IN THE NORTHRIDGE SERVICE AREA HAD DIFFICULTY ACCESSING SPECIALIST CARE THAT DID NOT REQUIRE NUMEROUS TRIPS TO A MORE URBAN SETTING NORTHRIDGE STAFF IDENTIFIED A NEED FOR MORE SPECIALISTS IN THREE KEY AREAS PULMONOLOGY, ORTHOPEDICS, AND SURGERY SERVICES IN ALL THREE OF THESE AREAS ARE NOW AVAILABLE 24/7 PULMONOLOGY COUNTY PUBLIC HEALTH DATA SHOW THAT COPD (CHRONIC OBSTRUCTIVE PULMONARY DISEASE) IS A TOP CAUSE OF DEATH IN JACKSON COUNTY, IT IS ALSO ONE OF THE MOST FREQUENT CONDITIONS SEEN IN PATIENTS ADMITTED TO THE HOSPITAL THE HOSPITAL HAS RECENTLY CONTRACTED WITH PULMONARY & SLEEP SPECIALISTS OF NORTHEAST GEORGIA TO PROVIDE 24/7 COVERAGE TO PATIENTS ORTHOPEDICS FULL-TIME ORTHOPEDIC COVERAGE ENSURES THAT OLDER PATIENTS WITH BROKEN HIPS ARE ABLE TO STAY LOCAL FOR TREATMENT AND SURGERY AS NEEDED THIS IS CRUCIAL AS CENSUS DATA SHOWS THAT JACKSON AND BANKS COUNTIES HAVE A GREATER THAN AVERAGE NUMBER OF INDIVIDUALS AGED 65 AND OLDER COMPARED TO THE REST OF THE STATE PROJECTIONS FROM THE GOVERNOR'S OFFICE OF PLANNING AND BUDGET SHOW THIS TREND TO CONTINUE AT LEAST THROUGH 2020, MAKING THE AVAILABILITY OF GERIATRIC AND SENIOR SERVICES CRITICAL FOR THIS COMMUNITY SURGERY A GENERAL SURGEON WAS HIRED IN JULY 2014 TO PROVIDE FULL-TIME SURGICAL COVERAGE, ELIMINATING THE NEED FOR PATIENTS TO TRAVEL TO MORE DISTANT HOSPITALS FOR APPENDECTOMIES AND OTHER ROUTINE SURGERIES AN OUTPATIENT SURGICAL WING ALSO OFFERS COLONOSCOPY, ENDOSCOPY, AND OTHER SAME DAY PROCEDURES GERIATRIC PSYCHIATRY NORTHRIDGE RESPONDED TO A NEED FOR LOCAL BEHAVIORAL HEALTHCARE DEDICATED TO SENIOR ADULTS BY CREATING WILLOW BROOK SENIOR WELLNESS IN NOVEMBER 2011 THIS 12-BED GERIATRIC PSYCHIATRIC UNIT IS DEDICATED TO TAKING CARE OF SENIOR ADULTS WHO SUFFER FROM DEPRESSION, ANXIETY, UNRESOLVED GRIEF, ALZHEIMER'S DISEASE AND OTHER TYPES OF DEMENTIA NORTHRIDGE INVESTED 1 2 MILLION IN THIS UNIT AS A NEW SERVICE FOR SENIOR ADULTS IN JACKSON AND BANKS COUNTIES AS WELL AS OUTLYING AREAS THE UNIT IMPROVES ACCESS TO MENTAL HEALTH SERVICES FOR FAMILIES WHO LACKED THE RESOURCES TO TRAVEL TO ATLANTA, WHICH PREVIOUSLY WAS THE CLOSEST LOCATION WITH A SENIOR MENTAL HEALTH TREATMENT CENTER WILLOW BROOK PROGRAMMATIC AND CLINIC STAFF MEET WITH THE HOSPITAL'S DIRECTOR OF OUTREACH EACH MONTH TO ASSESS NEEDS IDENTIFIED BY BOTH STAFF AND COMMUNITY PARTNERS NORTHRIDGE CONTINUES TO SEEK WAYS TO MEET THE NEEDS OF WILLOW BROOK PATIENTS UPON DISCHARGE, AS THEY MAY RETURN TO COMMUNITIES WITH NO LOCAL PSYCHIATRIST, MAKING FOLLOWO UP CARE DIFFICULT THE TWO LOCAL COMMUNITY SERVICE BOARDS (ADVANTAGE BEHAVIORAL HEALTH AND AVITA COMMUNITY PARTNERS) OFFER MENTAL HEALTH SERVICES IN JACKSON AND BANKS COUNTIES, HOWEVER, THIS IS NOT SUFFICIENT TO MEET THE MENTAL HEALTH NEEDS OF RESIDENTS PREVENTIVE CARE PREVENTIVE CARE IS INCREASINGLY A FOCUS OF HOSPITAL ACTIVITIES DUE TO THE HIGH RATE OF DIABETES, COPD, CARDIOVASCULAR DISEASE, AND OTHER CHRONIC CONDITIONS IN SERVICE AREA IN ADDITION TO REGULAR PARTICIPATION IN HEALTH FAIRS, NORTHRIDGE RENOVATED ITS WELLNESS CENTER IN JANUARY 2015, MAKING COSMETIC AND AESTHETIC IMPROVEMENTS WHILE INSTALLING A NEW KEY CARD SYSTEM WHICH ENABLES EASY TRACKING OF ATTENDANCE MEMBERSHIP IS OPEN TO THE PUBLIC AND DISCOUNTS ARE OFFERED TO AREA BUSINESSES AS WELL AS FIRST RESPONDERS THE WELLNESS CENTER IS ALSO NOW A PARTICIPANT IN THE SILVER SNEAKERS FITNESS PROGRAM WHICH PROVIDES A FREE MEMBERSHIP TO SENIORS VIA MEDICARE AND OTHER INSURANCE PLANS

Form and Line Reference	Explanation
PART III, LINE 2 - BAD DEBT EXPENSE METHODOLOGY	BAD DEBT EXPENSE AND AN ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS ARE BASED UPON MANAGEMENT'S ASSESSMENT OF HISTORICAL AND EXPECTED NET COLLECTIONS, CONSIDERING BUSINESS AND ECONOMIC CONDITIONS, TRENDS IN HEALTH CARE COVERAGE, AND OTHER COLLECTION INDICATORS PERIODICALLY, MANAGEMENT ASSESSES THE ADEQUACY OF THE ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS BASED UPON HISTORICAL WRITE-OFF EXPERIENCE BY CATEGORY THE RESULTS OF THIS REVIEW ARE THEN USED TO MAKE ANY MODIFICATIONS TO THE PROVISION FOR BAD DEBTS AND TO ESTABLISH AN APPROPRIATE ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

Form and Line Reference	Explanation
BAD DEBT EXPENSE FOOTNOTE TO FINANCIAL STATEMENTS	PAGE 6 OF ATTACHED AUDITED FINANCIAL STATEMENTS

Form and Line Reference	Explanation
PART III, LINE 9B - COLLECTION PRACTICES EXPLANATION	SEE ATTACHED "PATIENT FIANNCIAL SERVICES" POLICIES AND PROCEDURES

Form and Line Reference	Explanation
PART VI, LINE 3 - PATIENT EDUCATION OF ELIGIBILITY FOR ASSISTANCE	NORTHRIDGE COMMUNICATES EFFECTIVELY WITH PATIENTS REGARDING PATIENT PAYMENT OBLIGATIONS AT THE TIME OF ADMISSION, NORTHRIDGE MEDICAL CENTER WORKS WITH MEDASSIST TO ENLIST PATIENTS IN QUALIFYING PROGRAMS MEDASSIST MAKE AFFIRMATIVE EFFORTS TO HELP PATIENTS APPLY FOR PUBLIC AND PRIVATE PROGRAMS FOR WHICH THEY MAY QUALIFY AND THAT MAY HELP THEM OBTAIN AND PAY FOR HEALTHCARE SERVICES FINANCIAL COUNSELING IS ALSO PROVIDED TO PATIENTS ABOUT THEIR PAYMENT OBLIGATIONS AND HOSPITAL BILLS

Form and Line Reference	Explanation
PART VI, LINE 4 - COMMUNITY INFORMATION	NORTHRIDGE MEDICAL CENTER IS A 90 BED ACUTE CARE HOSPITAL LOCATED IN COMMERCE, GEORGIA IT IS THE ONLY HOSPITAL IN JACKSON COUNTY IT INCLUDES A 167 BED SKILLED NURSING FACILITY ON SITE AS WELL AS A 12 BED GERIATRIC PSYCHIATRIC UNIT HOSPITAL SERVICES INCLUDE EMERGENCY MEDICINE, CARDIOLOGY, GASTROENTEROLOGY, GENERAL SURGERY, GYNECOLOGY, MAMMOGRAPHY, OCCUPATIONAL THERAPY, ORTHOPEDIC SURGERY, OUTPATIENT DIAGNOSTIC SERVICES, OUTPATIENT SURGERY, PAIN MANAGEMENT, PHYSICAL THERAPY, PODIATRY, PULMONARY FUNCTION TESTING, RADIOLOGY, REHABILITATION SERVICES, RESPIRATORY THERAPY, SPEECH THERAPY, SWING BED/SHORT TERM REHABILITATION, ULTRASOUND, AND UROLOGICAL SURGERY THE PRIMARY SERVICE AREA FOR NORTHRIDGE MEDICAL CENTER IS JACKSON AND BANKS COUNTIES IN 2014, THE TOTAL INPATIENT COUNT FROM JACKSON COUNTY WAS 337 WITH 137 FROM BANKS COUNTY, ACCOUNTING FOR 80% OF ALL INPATIENT ADMISSIONS IN 2014 THE HOSPITAL HAD 5,165 OUTPATIENTS FROM JACKSON COUNTY AND 2,141 FROM BANKS COUNTY, REPRESENTING 78% OF ALL OUTPATIENTS BANKS AND JACKSON COUNTIES ARE LOCATED IN THE NORTHEAST PART OF THE STATE, JUST BEYOND THE MAJOR ATLANTA METROPOLITAN AREA TO THE WEST WHICH IS COMPRISED OF OVER TWO DOZEN COUNTIES THESE TWO COUNTIES HAVE POORER HEALTH THAN THE ADJOINING METRO ATLANTA COUNTIES AND THOSE IMMEDIATELY TO THE SOUTH AS WELL JACKSON COUNTY JACKSON COUNTY WAS CREATED IN 1796 FROM PART OF FRANKLIN COUNTY IT IS NAMED FOR REVOLUTIONARY WAR GENERAL, CONGRESSMAN, AND SENATOR JAMES JACKSON THE COUNTY SEAT AND MOST POPULOUS CITY IS JEFFERSON INCORPORATED CITIES INCLUDE ARCADE, BRASELTON, COMMERCE, HOSCHTON, JEFFERSON, MAYSVILLE, NICHOLSON, PENDERGRASS AND TALMO JACKSON COUNTY COMPRISES THE JEFFERSON, GA MICROPOLITAN STATISTICAL AREA, WHICH IS INCLUDED IN THE ATLANTA-ATHENS-CLARKE COUNTY-SANDY SPRINGS, GA COMBINED STATISTICAL AREA THE COUNTY IS HOME TO TANGER OUTLETS, COMPRISING ALMOST 100 STORES, AS WELL AS THE PEACH STATE MOTORSPEEDWAY THE COUNTY ENCOMPASSES 342 4 SQUARE MILES JACKSON COUNTY HAS MOVED TO THE FOREFRONT IN POULTRY FARMING, CONTINUALLY RANKING IN THE TOP FIVE COUNTIES IN BROILER AND EGG PRODUCTION THE COUNTY ALSO RANKS NEAR THE TOP IN BEEF CATTLE NUMBERS AND LIVESTOCK INCOME IN THE STATE BANKS COUNTY BANKS COUNTY WAS CREATED IN 1858 FROM PARTS OF FRANKLIN AND HABERSHAM COUNTIES IT WAS NAMED FOR DR RICHARD E BANKS, A CIRCUIT-RIDING PHYSICIAN WHO TREATED THE SETTLERS AND NATIVE AMERICANS OF NORTHERN GEORGIA AND SOUTH CAROLINA HOMER, THE COUNTY'S ONLY MUNICIPALITY, WAS INCORPORATED IN 1859 AND WAS NAMED AFTER HOMER JACKSON, A PROMINENT SETTLER THE NORTHERN BOUNDARY OF BANKS COUNTY IS THE CHATTAHOOCHEE NATIONAL FOREST AND MUCH OF THE COUNTY IS WOODLANDS THE COUNTY ENCOMPASSES 233 7 SQUARE MILES COMMERCIAL FORESTRY HAS GIVEN WAY TO SMALL POULTRY FARMS IN RECENT DECADES, ALTHOUGH MUCH OF THE WORKFORCE IS EMPLOYED IN THE MANUFACTURING SECTOR, MOSTLY IN TEXTILES AND APPAREL PRODUCTION DEMOGRAPHICS THE TABLE BELOW SHOWS BASIC DEMOGRAPHIC INFORMATION FOR BOTH COUNTIES AS WELL AS THE COMBINED SERVICE AREA TOTALS JACKSON COUNTY IS FAR MORE POPULOUS THAN BANKS, ITS POPULATION IS MORE EDUCATED AND MORE LIKELY TO HAVE OWN A HOME JACKSON COUNTY ALSO HAS A MUCH HIGHER MEDIAN HOUSEHOLD INCOME (2009 -2013) AT 53,179 COMPARED TO BANKS COUNTY (41,141) THE MEDIAN INCOME IN BANKS COUNTY IS ALSO SIGNIFICANTLY LOWER THAN THE GEORGIA NATIONAL AVERAGE (49,179) DATA FROM THE GOVERNOR'S OFFICE OF PLANNING AND BUDGET SHOW THAT THE POPULATION OF JACKSON AND BANKS COUNTIES WILL CONTINUE TO GROW AT A RATE OUTPACING THE GEORGIA AVERAGE THROUGH 2030 GEORGIA IS ONE OF THE FASTER GROWING STATES IN THE COUNTRY BUT POPULATION GROWTH IS EXPECTED TO BE EVEN MORE PRONOUNCED IN BANKS COUNTY (26 2% INCREASE) AND ESPECIALLY IN JACKSON COUNTY WHOSE POPULATION WILL JUMP 33% IN THE NEXT FIFTEEN YEARS IN ADDITION, SENIORS WILL MAKE UP AN INCREASING PERCENTAGE OF THE POPULATION JACKSON AND BANKS COUNTIES HAVE A GREATER THAN AVERAGE NUMBER OF INDIVIDUALS AGED 65 AND OLDER COMPARED TO THE REST OF THE STATE AND THIS TREND IS EXPECTED TO CONTINUE 13 8% OF GEORGIANS IN 2020 WILL BE AGED 65 AND OLDER, IN JACKSON COUNTY THIS INCREASES TO 14 8% IN JACKSON COUNTY AND 16 4% IN BANKS, FOR A TOTAL OF ALMOST 100,000 RESIDENTS IN THIS AGE RANGE BY 2020

Form and Line Reference	Explanation
PART VI, LINE 5 - PROMOTION OF COMMUNITY HEALTH	SEE SCHEDULE O FOR THE ORGANIZATION'S MISSION AND PROGRAM ACCOMPLISHMENTS WHICH INCLUDES AN EMPHASIS ON COMMUNITY BENEFIT AND COMMUNITY HEALTH

Form and Line Reference	Explanation
PART VI, LINE 6 - AFFILIATED HEALTH CARE SYSTEM	THE INTEGRATED HEALTH DELIVERY SYSTEM IS DESCRIBED IN SCHEDULE O AND AFFILIATED ORGNANIZATIONS ARE INCLUDED IN SCHEDULE R

Form and Line Reference	Explanation
PART VI, LINE 7 - STATE FILING OF COMMUNITY BENEFIT REPORT	GEORGIA

Additional Data

Software ID:
Software Version:
EIN: 43-2007492
Name: HOME & COMMUNITY SERVICES INC

990 Schedule H, Supplemental Information

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
FACILITY 1, NORTHRIDGE MEDICAL CENTER - PART V, LINE 20D	

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**
▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
HOME & COMMUNITY SERVICES INC

Employer identification number
43-2007492

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
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 directors, trustees, officers, including 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 ☑ Compensation committee ☐ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		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?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	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?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured 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)LORRAINE T TAYLOR SECRETARY	(i)							
	(ii)	633,565			10,200	11,663	655,428	
(2)RALPH WARNOCK CMO	(i)	206,105				8,848	214,953	
	(ii)							
(3)JOE ROBINSON COO	(i)	205,647			6,503	11,498	223,648	
	(ii)							
(4)TERESA MOODY PRESIDENT	(i)							
	(ii)	157,748			6,370	10,693	174,811	
(5)PERRY KEMP VP OPERATIONS	(i)	85,734			3,500		89,234	
	(ii)	52,189				9,990	62,179	

Part III Supplemental Information

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

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.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
HOME & COMMUNITY SERVICES INC

Employer identification number
43-2007492

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	CENTRAL GEORGIA JOINT DEV AUTHORITY BANK OF OKLAHOMA	61-1416768		07-01-2012	8,000,000	ACQUISITION OF RE		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	8,000,000			
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds				
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion				

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	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						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		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						
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						
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						
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						
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						

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?		X						
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X						
b	Exception to rebate?		X						
c	No rebate due?		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						
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the 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						
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						
7	Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
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?								

Part VI **Supplemental Information.** Provide additional information for responses to questions on Schedule K (see instructions).

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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.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
HOME & COMMUNITY SERVICES INC

Employer identification number
43-2007492

Return Reference	Explanation
FORM 990 - ORGANIZATION'S MISSION	TO PROVIDE A CENTRAL, EFFICIENT, AND COST-EFFECTIVE HEALTH CARE TRANSPORTATION SERVICES AS A MEMBER OF AN INTEGRATED HEALTH CARE DELIVERY SYSTEM TO PROVIDE PHYSICIAN'S CARE TO OTHER ENTITIES WHICH ARE A PART OF THE INTEGRATED HEALTH CARE DELIVERY SYSTEM TO PROVIDE ACUTE CARE SERVICES (HOSPITAL), EMERGENCY CARE SERVICES AND SKILLED NURSING SERVICES FOR RESIDENTS IN COMMERCE, GEORGIA AND SURROUNDING AREAS

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	OF DIRECTORS OF COMMUNITY HEALTH SYSTEMS, INC , THE SECTION 509(A)(3) SUPPORTING ORGANIZATION AND PARENT ENTITY OF THE INTEGRATED HEALTH CARE DELIVERY SYSTEM OF WHICH THE ORGANIZATION IS A MEMBER, THE ORGANIZATION PROVIDES SUBSTANTIAL COMMUNITY BENEFIT TO THE COMMUNITIES IT SERVES PURSUANT TO BOTH COMMUNITY BENEFIT GUIDELINES AND A CHARITY CARE POLICY THE ORGANIZATION CONTINUES TO ASSESS AND DEVELOP PROGRAMS TO BENEFIT THE COMMUNITY

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 6	THE ORGANIZATION HAS A SOLE MEMBER, COMMUNITY HEALTH SYSTEMS, INC , A NONPROFIT GEORGIA CORPORATION

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 7A	UNDER THE ORGANIZATION'S BYLAWS, WHILE IT IS THE SOLE MEMBER OF THE ORGANIZATION, COMMUNITY HEALTH SYSTEMS, INC , AS A TYPE I SECTION 509(A)(3) AND SECTION 501(C)(3) SUPPORTING ORGANIZATION, HAS THE SOLE RIGHT TO ELECT, REPLACE AND TO REMOVE THE MEMBERS OF THE ORGANIZATION'S BOARD OF DIRECTORS AND SHALL ENSURE THAT AT ALL TIMES, A MAJORITY OF THE MEMBERS OF THE ORGANIZATION'S BOARD OF DIRECTORS SHALL BE COMPOSED OF PERSONS WHO ARE CONCURRENTLY SERVING AS MEMBERS OF THE BOARD OF DIRECTORS OF COMMUNITY HEALTH SYSTEMS, INC

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 11B	THIS PROCESS INVOLVES THE ELECTRONIC POSTING OF THE DRAFT FORM 990 WITH ALL ITS SCHEDULES FOR THE ORGANIZATION'S BOARD OF DIRECTORS TO REVIEW FOLLOWED, AFTER A SUFFICIENT REVIEW PERIOD, BY A MEETING OF THE BOARD AT WHICH BOARD MEMBERS WILL HAVE THE OPPORTUNITY TO ASK QUESTIONS OF MANAGEMENT AND THE OUTSIDE TAX ADVISORS INVOLVED IN THE PREPARATION OF THE FORM 990

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 12C	THE ORGANIZATION REGULARLY AND CONSISTENTLY MONITORS AND ENFORCES COMPLIANCE WITH ITS CONFLICTS OF INTEREST POLICY SUCH COMPLIANCE IS EFFECTUATED THROUGH THE ORGANIZATION'S BOARD OF DIRECTORS' REVIEW OF ANNUAL CONFLICT DISCLOSURE STATEMENTS FROM THE DIRECTORS AS WELL AS RECEIPT AND REVIEW OF CONFLICT DISCLOSURE STATEMENTS WITH RESPECT TO CERTAIN PROPOSED TRANSACTIONS OR ARRANGEMENTS THE ORGANIZATION IS CONSIDERING PRIOR TO ANY BOARD ACTION WITH RESPECT TO SUCH MATTERS THE CONFLICTS POLICY OUTLINES THE SPECIFIC PROCEDURE TO BE FOLLOWED TO DETERMINE WHETHER INTERESTED PERSONS HAVE ACTUAL CONFLICTS OF INTEREST IF IT IS DETERMINED THAT A BOARD MEMBER HAS AN ACTUAL CONFLICT OF INTEREST, THEN SUCH BOARD MEMBER IS NOT ALLOWED TO PARTICIPATE IN THE BOARD DELIBERATIONS ON THE SPECIFIC MATTER AND IS EXCUSED FROM, AND IS NOT ALLOWED TO PARTICIPATE IN ANY BOARD VOTE ON THE MATTER

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15A	THE ORGANIZATION REGULARLY AND CONSISTENTLY COMPLIES WITH THE COMPENSATION APPROVAL PROCESS WHICH IS PART OF ITS CONFLICTS OF INTEREST POLICY EVERY TWO TO THREE YEARS, ON AVERAGE, THE ORGANIZATION PARTICIPATES IN A COMPREHENSIVE PROCESS CONDUCTED ON ITS BEHALF BY THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS OF COMMUNITY HEALTH SYSTEMS, INC , ITS SOLE MEMBER AND PARENT OF THE INTEGRATED HEALTH CARE DELIVERY SYSTEM IN WHICH THE ORGANIZATION IS A MEMBER THIS PROCESS INVOLVES REVIEW OF COMPARABILITY DATA COMPILED BY AN INDEPENDENT THIRD-PARTY COMPENSATION CONSULTANT COMPARABILITY DATA IS GATHERED FOR THE ORGANIZATION'S SENIOR MANAGEMENT, AND ON OCCASION, KEY OR HIGHLY COMPENSATED EMPLOYEES, AND, BASED ON THE SAME, THE CONSULTANT ISSUES A WRITTEN REPORT REFLECTING THE CONSULTANT'S OPINION CONCERNING WHETHER THE PROPOSED COMPENSATION ARRANGEMENTS CONSTITUTE REASONABLE COMPENSATION UNDER SECTION 4958 OF THE CODE THIS PROCESS IS CONDUCTED BY THE COMPENSATION COMMITTEE, WHICH THEN MAKES RECOMMENDATIONS TO THE BOARD OF DIRECTORS THE BOARD OF DIRECTORS SI ALSO PROVIDED WITH MATERIALS REGARDING THE COMPENSATION REVIEW, INCLUDING COPIES OF THE CONSULTANT'S REPORT THE BOARD THEN VOTES AS TO THE REASONABLENESS OF EACH OF THE INDIVIDUAL COMPENSATION ARRANGEMENTS (IF ANY DISQUALIFIED OR OTHERWISE CONFLICTED INDIVIDUALS ARE PRESENT AT THE MEETING, THEY DO NOT PARTICIPATE IN THE DELIBERATIONS AND ARE EXCUSED FROM THE ROOM DURING THE VOTE) THE PROCESS IS DESIGNED AND CARRIED OUT BY THE BOARD OF DIRECTORS IN A MANNER DESIGNED TO SATISFY ALL THREE OF THE REQUIREMENTS NECESSARY TO ESTABLISH THE REBUTTABLE PRESUMPTION OF REASONABLENESS WITH RESPECT TO COMPENSATION ARRANGEMENTS FOR DISQUALIFIED PERSONS UNDER SECTION 53 4958-6 OF THE REGULATIONS AS PART OF THIS PROCESS, OUTSIDE COUNSEL IS RETAINED TO FURTHER ADVISE THE BOARD ON THE REBUTTABLE PRESUMPTION PROCESS AND TO PROVIDE THE BOARD WITH A LEGAL OPINION REGARDING THE SAME AS A FINAL STEP, EACH PART OF THE PROCESS REQUIRED TO ESTABLISH THE REBUTTABLE PRESUMPTION IS DOCUMENTED USING THE REBUTTABLE PRESUMPTION CHECKLIST RELEASED BY THE IRS

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15B	THE ORGANIZATION REGULARLY AND CONSISTENTLY COMPLIES WITH THE COMPENSATION APPROVAL PROCESS WHICH IS PART OF ITS CONFLICTS OF INTEREST POLICY EVERY TWO TO THREE YEARS, ON AVERAGE, THE ORGANIZATION PARTICIPATES IN A COMPREHENSIVE PROCESS CONDUCTED ON ITS BEHALF BY THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS OF COMMUNITY HEALTH SYSTEMS, INC , ITS SOLE MEMBER AND PARENT OF THE INTEGRATED HEALTH CARE DELIVERY SYSTEM IN WHICH THE ORGANIZATION IS A MEMBER THIS PROCESS INVOLVES REVIEW OF COMPARABILITY DATA COMPILED BY AN INDEPENDENT THIRD-PARTY COMPENSATION CONSULTANT COMPARABILITY DATA IS GATHERED FOR THE ORGANIZATION'S SENIOR MANAGEMENT, AND ON OCCASION, KEY OR HIGHLY COMPENSATED EMPLOYEES, AND, BASED ON THE SAME, THE CONSULTANT ISSUES A WRITTEN REPORT REFLECTING THE CONSULTANT'S OPINION CONCERNING WHETHER THE PROPOSED COMPENSATION ARRANGEMENTS CONSTITUTE REASONABLE COMPENSATION UNDER SECTION 4958 OF THE CODE THIS PROCESS IS CONDUCTED BY THE COMPENSATION COMMITTEE, WHICH THEN MAKES RECOMMENDATIONS TO THE BOARD OF DIRECTORS THE BOARD OF DIRECTORS IS ALSO PROVIDED WITH MATERIALS REGARDING THE COMPENSATION REVIEW, INCLUDING COPIES OF THE CONSULTANT'S REPORT THE BOARD THEN VOTES AS TO THE REASONABLENESS OF EACH OF THE INDIVIDUAL COMPENSATION ARRANGEMENTS (IF ANY DISQUALIFIED OR OTHERWISE CONFLICTED INDIVIDUALS ARE PRESENT AT THE MEETING, THEY DO NOT PARTICIPATE IN THE DELIBERATIONS AND ARE EXCUSED FROM THE ROOM DURING THE VOTE) THE PROCESS IS DESIGNED AND CARRIED OUT BY THE BOARD OF DIRECTORS IN A MANNER DESIGNED TO SATISFY ALL THREE OF THE REQUIREMENTS NECESSARY TO ESTABLISH THE REBUTTABLE PRESUMPTION OF REASONABLENESS WITH RESPECT TO COMPENSATION ARRANGEMENTS FOR DISQUALIFIED PERSONS UNDER SECTION 53 4958-6 OF THE REGULATIONS AS PART OF THIS PROCESS, OUTSIDE COUNSEL IS RETAINED TO FURTHER ADVISE THE BOARD ON THE REBUTTABLE PRESUMPTION PROCESS AND TO PROVIDE THE BOARD WITH A LEGAL OPINION REGARDING THE SAME AS A FINAL STEP, EACH PART OF THE PROCESS REQUIRED TO ESTABLISH THE REBUTTABLE PRESUMPTION IS DOCUMENTED USING THE REBUTTABLE PRESUMPTION CHECKLIST RELEASED BY THE IRS

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 19	THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST IN ACCORDANCE WITH THE SECTION 6104(D) DISCLOSURE REQUIREMENTS

Return Reference	Explanation
FORM 990, PART XI, LINE 9	RECEIVED FROM SUPPORTING ORGANIZATION OF IHDS 13,643,562

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
HOME & COMMUNITY SERVICES INC

Employer identification number
43-2007492

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on 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
See Additional Data Table					

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on 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	(g) No
See Additional Data Table							

Part III **Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on 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) Disproprtionate 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" on 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
(1) COMMUNITY HEALTH VENTURES INC 213 THIRD STREET MACON, GA 31201 20-1392241	RISK MGMT	GA	CHSI	C CORP					No

Part V **Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) COMMUNITY HEALTH FOUNDATION INC	R	2,935	
(2) COMMUNITY HEATH SYSTEMS INC	M	396,252	

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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

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

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 43-2007492
Name: HOME & COMMUNITY SERVICES INC

Form 990, Schedule R, Part I - Identification of Disregarded Entities

(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) H&CS SERVICES LLC PO BOX 1803 MACON, GA 31202 45-5012031	HEALTHCARE	GA	17,647,515	16,573,820	NA
(1) COMMUNITY PRIMARY CARE OF GEORGIA PO BOX 1803 MACON, GA 31202 45-5441372	COMMUNITY-	GA	979,280	205,872	NA
(2) MGAS HOLDINGS LLC PO BOX 1803 MACON, GA 31202 45-3639743	HEALTHCARE	GA			NA
(3) JACKSON COUNTY HC HOLDINGS LLC PO BOX 1037 MACON, GA 31202 46-4302674	HEALTHCARE	GA	11,231,963	14,739,655	NA
(4) UPSON AMBULANCE COMPANY LLC PO BOX 1803 MACON, GA 31202 20-5095675	AMBULANCE	GA			NA
(5) RESTORATION HEALTHCARE COMMERCELLC 70 MEDICAL CENTER DRIVE COMMERCE, GA 30529 27-1914362	HOSPITAL	GA			NA
(6) RHC REAL ESTATE LLC PO BOX 1037 MACON, GA 31202 27-2146759	REALESTATE	GA			NA

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) CLINICAL SERVICES INC 1005 BOULDER DRIVE GRAY, GA 31032 57-1157115	CLINICAL &	GA	501C	9	CHSI		No
(1) COMMUNITY HEALTH FOUNDATION INC PO BOX 1833 MACON, GA 31202 57-1157153	FINANCIAL	GA	501C	9	CHSI		No
(2) COMMUNITY HEALTH SYSTEMS INC PO BOX 1037 MACON, GA 31202 74-3083593	SUPPORT SE	GA	501C	11A	NA		No
(3) COMMUNITY REHABILITATION SERVICES PO BOX 1804 MACON, GA 31202 20-3253779	REHABILITA	GA	501C	9	CHSI		No
(4) HEALTH SCHOLARSHIPS INC 1005 BOULDER DRIVE GRAY, GA 31032 58-1805305	OPERATION	GA	501C	9	CHSI		No
(5) HEALTH SYSTEMS REAL ESTATE INC 1005 BOULDER DRIVE GRAY, GA 31032 43-2007488	RE	GA	501C	9	CHSI		No
(6) HEALTH SYSTEMS FACILITIES INC 1005 BOULDER DRIVE GRAY, GA 31032 74-3083594	OPERATION	GA	501C	9	CHSI		No
(7) COMMUNITY ANCILLARY SERVICES INC 213 THIRD STREET MACON, GA 31201 43-2007496	PHAR	GA	501C	9	CHSI		No
(8) PIEDMONT REGIONAL HEALTH INC 1005 BOULDER DRIVE GRAY, GA 31032 43-2007498	OPERATION	GA	501C	9	CHSI		No
(9) STEWARD HEALTH SERVICES INC 213 THIRD STREET MACON, GA 31201 43-2007486	HOSPICE	GA	501C	9	CHSI		No

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TY 2013 GeneralDependencySmall

Name: HOME & COMMUNITY SERVICES INC

EIN: 43-2007492

Business Name or Person Name:

Taxpayer Identification Number:

Form, Line or Instruction Reference:

Regulations Reference:

Description: GENERAL FOOTNOTE

Attachment Information: BUSINESS RELATIONSHIP EACH OF THE DIRECTORS OF THE ORGANIZATION, MESSRS. WALL, PONDER, PATTON, CABLE AND JONES, ARE ALSO MEMBERS OF THE BOARD OF DIRECTORS OF COMMUNITY HEALTH VENTURES, INC., A TAXABLE GEORGIA CORPORATION WHICH IS A RELATED ORGANIZATION. THIS DIRECTOR OVERLAP CREATES A BUSINESS RELATIONSHIP. A BUSINESS RELATIONSHIP IS ALSO CREATED BETWEEN LORRAINE T. TAYLOR AND THE PERSONS LISTED ABOVE BECAUSE MS. TAYLOR IS AN OFFICER OF BOTH THE ORGANIZATION AND COMMUNITY HEALTH VENTURES, INC.

HOME AND COMMUNITY SERVICES, INC.
AND SUBSIDIARIES
MACON, GEORGIA

CONSOLIDATED FINANCIAL STATEMENTS
AS OF JUNE 30, 2014 AND 2013 AND
REPORT OF INDEPENDENT ACCOUNTANTS

HOME AND COMMUNITY SERVICES, INC. AND SUBSIDIARIES

CONTENTS

MCNAIR, MCLEMORE, MIDDLEBROOKS & CO., LLC
CERTIFIED PUBLIC ACCOUNTANTS
389 Mulberry Street • Post Office Box One • Macon, GA 31202
Telephone (478) 746-6277 • Facsimile (478) 743-6858
www.mmmcpa.com

January 14, 2015

REPORT OF INDEPENDENT ACCOUNTANTS

The Directors
Home and Community Services, Inc

We have audited the accompanying consolidated financial statements of **Home and Community Services, Inc. and Subsidiaries** (the Corporation), which comprise the consolidated balance sheets as of June 30, 2014 and 2013, 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 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

Auditors' 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 Corporation'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 Corporation'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 accounting 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 Home and Community Services, Inc and Subsidiaries as of June 30, 2014 and 2013, and the results of its operations, changes in net assets, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America

McNair, McLemore, Middlebrooks & Co., LLC
McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

HOME AND COMMUNITY SERVICES, INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
JUNE 30

ASSETS

	2014	2013
Current Assets		
Cash	**$ 1,390,593**	$ 231,352
Accounts Receivable, Net	**4,151,532**	2,567,237
Inventory	**460,757**	-
Prepaid Expenses	**250,081**	79,048
	6,252,963	2,877,637
Property and Equipment, Net	**15,535,653**	6,643,126
Other Assets	**9,737,643**	9,089,780
Total Assets	**$ 31,526,259**	$ 18,610,543

LIABILITIES AND NET ASSETS

Current Liabilities		
Current Maturities of Long-Term Debt	**$ 384,000**	$ 360,000
Accounts Payable	**2,197,055**	438,857
Estimated Third-Party Settlements	**374,821**	-
Other Current and Accrued Liabilities	**2,019,208**	534,236
	4,975,084	1,333,093
Long-Term Debt	**6,952,000**	7,336,000
Unrestricted Net Assets	**19,599,175**	9,941,450
Total Liabilities and Net Assets	**$ 31,526,259**	$ 18,610,543

See accompanying notes which are an integral part of these financial statements

HOME AND COMMUNITY SERVICES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS AND
CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30

	2014	2013
Unrestricted Revenues, Gains and Other Support		
Net Service Revenues	**$ 29,858,759**	$ 15,764,425
Expenses		
Operating	**29,096,844**	15,422,769
Depreciation and Amortization	**4,293,295**	3,446,365
Interest	**454,457**	457,555
	33,844,596	19,326,689
Decrease in Unrestricted Net Assets from Operations	**(3,985,837)**	(3,562,264)
Received from a Supporting Organization of the Integrated Healthcare Delivery System	**13,643,562**	13,298,727
Increase in Unrestricted Net Assets	**9,657,725**	9,736,463
Unrestricted Net Assets, Beginning	**9,941,450**	204,987
Unrestricted Net Assets, Ending	**$ 19,599,175**	$ 9,941,450

See accompanying notes which are an integral part of these financial statements

HOME AND COMMUNITY SERVICES, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30

	2014	2013
Cash Flows From Operating Activities		
Increase in Unrestricted Net Assets	**$ 9,657,725**	$ 9,736,463
Adjustments to Reconcile Increase in Unrestricted Net Assets to Net Cash Provided by Operating Activities		
Depreciation and Amortization	**4,293,295**	3,446,365
Change In		
Accounts Receivable	**904,770**	(2,583,129)
Inventory	**25,048**	-
Prepaid Expenses	**(147,074)**	(79,048)
Other Assets	**(621,527)**	-
Accounts Payable	**(2,355,768)**	380,350
Estimated Third-Party Payor Settlements	**374,821**	-
Accrued Expenses	**(397,107)**	533,372
	11,734,183	11,434,373
Cash Flows From Investing Activities		
Capital Expenditures	**(2,250,777)**	(2,422,425)
Proceeds from Sale of Assets	**58,500**	42,000
Acquisition of Assets	**(8,022,665)**	(16,542,109)
	(10,214,942)	(18,922,534)
Cash Flows From Financing Activities		
Proceeds from Issuance of Bonds	**-**	8,000,000
Principal Payments on Bonds	**(360,000)**	(304,000)
	(360,000)	7,696,000
Net Increase in Cash	**1,159,241**	207,839
Cash, Beginning	**231,352**	23,513
Cash, Ending	**$ 1,390,593**	$ 231,352

See accompanying notes which are an integral part of these financial statements

(1) Summary of Significant Accounting Policies

Nature of Business

Home and Community Services, Inc is organized as a Georgia nonprofit corporation and is a member of an integrated healthcare delivery system As a member of an integrated healthcare delivery system, the Corporation distributes funds to or receives funds from a supporting organization as necessary to best meet the system's goal of providing quality healthcare to those served

On July 13, 2012, the Corporation purchased the assets of a healthcare transportation company for the purpose of providing a central, efficient and cost-effective transportation service In addition, the Corporation provides physician's care to other entities which are part of the integrated healthcare delivery system

On January 1, 2014, the Company purchased the outstanding membership interests of Restoration Healthcare of Commerce, LLC (Restoration) Restoration owns a 90-bed acute-care community hospital known as Northridge Medical Center (the Hospital) The Hospital provides inpatient, outpatient and emergency care services for residents in Commerce, Georgia and surrounding areas Admitting physicians are primarily practitioners in the local area Restoration also owns a 167-bed skilled nursing facility (the Nursing Facility) in Commerce, Georgia known as Northridge Health and Rehab Center

Consolidation Policy

The consolidated financial statements include the accounts and changes in net assets of Home and Community Services, Inc and its wholly-owned subsidiaries Intercompany transactions have been eliminated in consolidation

Basis of Presentation

Financial statement presentation follows the recommendations of accounting principles generally accepted in the United States of America (U S GAAP) The Company's parent organization is required to report information regarding its financial position and activities according to three classes of net assets unrestricted net assets, temporarily restricted net assets and permanently restricted net assets

- Unrestricted - Net assets that are not restricted
- Temporarily Restricted - Net assets subject to donor-imposed stipulations that will be met either by the Company and/or the passage of time
- Permanently Restricted - Net assets subject to permanent donor-imposed stipulations

There are no temporarily restricted or permanently restricted net assets

(1) Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U S GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period Actual results could differ from those estimates

Net Service Revenues

Net service revenues are reported at the estimated net realizable amounts from residents, third-party payors and others for services provided

Revenue under third-party payor agreements is subject to audit and retroactive adjustment Provisions for estimated third-party payor settlements are provided in the period the related services are rendered Differences between the estimated amounts accrued and interim and final settlements are reported in operations in the year of settlement

Accounts Receivable

Accounts receivable represent amounts due from residents and third-party payors, including final settlements and appeals, for hospital, nursing and related healthcare services

An allowance account is made for doubtful accounts based on experience and other circumstances which affect the ability of residents to meet their obligations Accounts considered uncollectible are charged against the allowance as they are determined to be uncollectible Accounts receivable are reported on the consolidated balance sheets net of such accumulated allowance The bad debt allowance totaled $101,000 and $-0- as of June 30, 2014 and 2013, respectively

Inventory

Inventory, which consist primarily of drugs, food, and medical supplies, are valued at first-in, first-out cost, but not in excess of market

Property and Equipment

Property and equipment are stated at cost Depreciation of property and equipment is calculated on the straight-line method over the estimated useful lives of depreciable assets The useful lives of each class of property and equipment are as follows

	Years
Buildings and Building Improvements	20-40
Vehicles, Ambulances and Ambulance Equipment	4-10
Leasehold Improvements	10-15
Office Equipment	10-15
Major Movable Equipment	15
Other Equipment	3-10

(1) Summary of Significant Accounting Policies (Continued)

Property and Equipment (Continued)

Improvements to property are amortized over the remaining life of the original structure

Maintenance and repairs of property and equipment are charged to operations and major improvements are capitalized Upon retirement, sale or other disposition of property and equipment, the cost and accumulated depreciation are eliminated from the accounts and the gain or loss is included in operations

Income Taxes

The Corporation operates under the Internal Revenue Code Section 501(c)(3) as a tax-exempt organization Accordingly, no provision for income taxes has been made to the consolidated financial statements Currently, the Corporation's federal information returns for the years ended on or after June 30, 2011 are subject to examination by the Internal Revenue Service

Reclassifications

Certain reclassifications have been made to the 2013 consolidated financial statements to conform to the 2014 consolidated financial statement presentation These reclassifications had no effect on net loss for the year ended June 30, 2013

Subsequent Events

In preparing these consolidated financial statements, the Corporation has evaluated events and transactions for potential recognition or disclosure through January 14, 2015, the date the consolidated financial statements were available to be issued

(2) Property and Equipment

Property and equipment consisted of the following as of June 30

	2014	2013
Land and Land Improvements	**$ 1,644,091**	$ 616,789
Buildings and Building Improvements	**8,223,513**	1,496,597
Vehicles, Ambulance and Ambulance Equipment	**7,504,316**	5,616,015
Leasehold Improvements	**168,102**	-
Office Equipment	**369,476**	123,098
Major Movable Equipment	**495,776**	-
Other Equipment	**251,352**	50,579
	18,656,626	7,903,078
Accumulated Depreciation	**(3,120,973)**	(1,259,952)
	$ 15,535,653	$ 6,643,126

(2) Property and Equipment (Continued)

Depreciation expense totaled $1,861,021 and $1,259,952 for the years ended June 30, 2014 and 2013, respectively

(3) Other Assets

Other assets consisted of the following as of June 30

	2014	2013
Business Value	**$ 13,218,610**	$ 10,760,000
Accumulated Amortization	**(4,549,861)**	(2,152,000)
	8,668,749	8,608,000
Debt Issuance Costs	**516,193**	516,193
Accumulated Amortization	**(68,826)**	(34,413)
	447,367	481,780
Construction in Progress	**621,527**	-
	$ 9,737,643	$ 9,089,780

Business value represents the cost of the acquisition of an entity over the fair value of its net assets at the date of acquisition U S GAAP allows these assets to be amortized in accordance with *Accounting Standard Codification (ASC) 350* Management believes that due to the ongoing changes in the healthcare business, the cost of acquiring its healthcare assets over the fair value of those assets should have a specific life of no more than five years Amortization expense related to business value totaled $2,397,861 and $2,152,000 for the years ended June 30, 2014 and 2013, respectively

Scheduled amortization of business value for the next five years is as follows

Year	**Amount**
2015	$ 2,643,722
2016	2,643,722
2017	2,643,722
2018	491,722
2019	245,861
	$ 8,668,749

Debt issuance costs are being amortized on a straight-line basis over the life of the bonds The Corporation recorded amortization of $34,413 related to these costs for each of the years ended June 30, 2014 and 2013

(4) Long-Term Debt

Bond principal payments are due quarterly, with interest at 6 percent due monthly The bonds mature on June 1, 2027 Scheduled debt service for the next five years and thereafter is as follows

	Principal	Interest	Total
2015	$ 384,000	$ 431,520	$ 815,520
2016	408,000	408,120	816,120
2017	432,000	383,160	815,160
2018	464,000	356,520	820,520
2019	488,000	328,080	816,080
Thereafter	5,160,000	1,371,120	6,531,120
	$ 7,336,000	$ 3,278,520	$ 10,614,520

(5) Retirement Plan

The employees of the Corporation participate in a defined contribution plan The Corporation makes contributions to the plan equal to the amounts recorded as retirement plan expense The cost related to this plan was $309,893 and $200,105 for the years ended June 30, 2014 and 2013, respectively

(6) Concentration of Credit Risk

Financial instruments that potentially subject the Company to concentrations of credit risk consist of principally cash and accounts receivable The Company maintains interest-bearing and noninterest-bearing transaction accounts with several financial institutions Although cash balances throughout the year periodically exceed federal insured deposits limits of $250,000, the Company believes that its cash is not exposed to any significant risk and the Company has not experienced any loss in accounts which exceed federally insured limits As of June 30, 2014, bank balances exceeded federally insured deposit limits by $811,298

The Company has concentration of credit risk related to its accounts receivable The Company grants credit without collateral to its patients, of whom most are insured under third-party payor agreements

(7) Commitments and Contingencies

The Company is involved in litigation arising in the ordinary course of business After consultation with legal counsel, management estimates that these matters will be resolved without a material adverse effect on the Company's future financial position or results from operations

Management believes the Company has adequate coverage for losses from litigation arising in the ordinary course of business, and that ongoing coverage is essential for the Company

(8) Commitments and Contingencies (Continued)

Corporate Integrity Agreement

The Hospital and Nursing Facility entered into a Corporate Integrity Agreement (CIA) with the Office of Inspector General (OIG) of the United States Department of Health and Human Services (HHS) on October 27, 2010 The entities were then referred to as Banks-Jackson-Commerce Medical Center and Nursing Home Authority The CIA is linked to the provider numbers and not the ownership As a result, the CIA is still in effect The CIA contains mandatory provisions for compliance programs including education of employees and various reporting requirements with penalties imposed for lack of compliance

(9) Functional Expenses

The following summarizes expenses in the statements of operations by their functional classification for the years ended June 30

2014

	Patient Services	**Transportation**	**Total**
Operating Expenses	**$ 13,300,206**	**$ 15,796,638**	**$ 29,096,844**
Depreciation and Amortization	**338,315**	**3,954,980**	**4,293,295**
Interest	**2,030**	**452,427**	**454,457**
	$ 13,640,551	**$ 20,204,045**	**$ 33,844,596**

2013

	Patient Services	**Transportation**	**Total**
Operating Expenses	$ 337,242	$ 15,085,527	$ 15,422,769
Depreciation and Amortization	-	3,446,365	3,446,365
Interest	-	457,555	457,555
	$ 337,242	$ 18,989,447	$ 19,326,689

JACKSON COUNTY HEALTHCARE HOLDINGS, LLC AND SUBSIDIARIES
CONSOLIDATING BALANCE SHEET
JUNE 30, 2014

ASSETS

	Restoration Healthcare of Commerce, LLC						Elimination Entries		
	Northridge Medical Center	Northridge Health and Rehab	Combined	RHC Real Estate, LLC	Jackson County Healthcare Holdings, LLC	Total	Debit	Credit	Consolidated
Current Assets									
Cash	$ 373,742	$ 386,312	$ 760,054	$ -	$ -	$ 760,054	$ -	$ -	$ 760,054
Patient Accounts Receivable	1,830,402	1,430,039	3,260,441	-	-	3,260,441	-	792,766	2,467,675
Inventory	460,757	-	460,757	-	-	460,757	-	-	460,757
Prepaid Expenses	96,929	19,897	116,826	-	-	116,826	-	-	116,826
	2,761,830	1,836,248	4,598,078	-	-	4,598,078	-	792,766	3,805,312
Property and Equipment									
Property and Equipment - Prior to 1/1/2014	2,500,089	224,962	2,725,051	5,699,029	-	8,424,080		8,424,080	-
Accum. Depreciation - Prior to 1/1/2014	(2,297,726)	(136,550)	(2,434,276)	(1,451,536)	-	(3,885,812)	3,885,812	-	-
	202,363	88,412	290,775	4,247,493	-	4,538,268	3,885,812	8,424,080	-
Property and Equipment - After 1/1/2014	63,830	72,098	135,928	-	3,274,821	3,410,749	4,974,716	-	8,385,465
Accum. Depreciation - After 1/1/2014	(1,500)	(1,673)	(3,173)	-	(35,672)	(38,845)	-	72,890	(111,735)
	62,330	70,425	132,755	-	3,239,149	3,371,904	4,974,716	72,890	8,273,730
Other Assets									
Investments in Subsidiary	-	-	-	-	2,072,890	2,072,890	-	2,072,890	-
Deferred Charges	621,527	-	621,527	-	-	621,527	-	-	621,527
Intangibles	-	-	-	-	2,039,221	2,039,221	-		2,039,221
	621,527	-	621,527	-	4,112,111	4,733,638	-	2,072,890	2,660,748
Total Assets	$ 3,648,050	$ 1,995,085	$ 5,643,135	$ 4,247,493	$ 7,351,260	$ 17,241,888	$ 8,860,528	$ 11,362,626	$ 14,739,790

LIABILITIES AND NET ASSETS

	Restoration Healthcare of Commerce, LLC						Elimination Entries		
	Northridge Medical Center	Northridge Health and Rehab	Combined	RHC Real Estate, LLC	Jackson County Healthcare Holdings, LLC	Total	Debit	Credit	Consolidated
Current Liabilities									
Accounts Payable	$ 2,111,704	$ 508,301	$ 2,620,005	$ -	$ -	$ 2,620,005	$ 792,766	$ -	$ 1,827,239
Estimated Third-Party Payor Settlements	316,821	58,000	374,821	-	-	374,821	-	-	374,821
Other Current and Accrued Liabilities	978,139	378,065	1,356,204	-	-	1,356,204	-	-	1,356,204
	3,406,664	944,366	4,351,030	-	-	4,351,030	792,766	-	3,558,264
Unrestricted Net Assets									
Member's Equity	-	-	-	-	-	-	-	-	-
Contributed Capital	3,475,000	1,025,050	4,500,050	-	7,613,512	12,113,562	-	-	12,113,562
Transfers	(7,479)	(50,183)	(57,662)	57,662	-	-	-	-	-
Retained Earnings - Prior (At Close)	(2,463,395)	336,907	(2,126,488)	4,337,055	-	2,210,567	2,210,567	-	-
Retained Earnings - Prior (After Close)	(137,677)	-	(137,677)	-	-	(137,677)	-	137,677	-
Retained Earnings - Current Year	(625,063)	(261,055)	(886,118)	(147,224)	(262,252)	(1,295,594)	72,890	436,448	(932,036)
	241,386	1,050,719	1,292,105	4,247,493	7,351,260	12,890,858	2,283,457	574,125	11,181,526
Total Liabilities and Net Assets	$ 3,648,050	$ 1,995,085	$ 5,643,135	$ 4,247,493	$ 7,351,260	$ 17,241,888	$ 3,076,223	$ 574,125	$ 14,739,790

JACKSON COUNTY HEALTHCARE HOLDINGS, LLC AND SUBSIDIARIES
CONSOLIDATING STATEMENT OF OPERATIONS
FOR THE PERIOD FROM DECEMBER 5, 2013 (INCEPTION) THROUGH JUNE 30, 2014

	Restoration Healthcare of Commerce, LLC						Elimination Entries		
	Northridge Medical Center	Northridge Health and Rehab	Combined	RHC Real Estate, LLC	Jackson County Healthcare Holdings, LLC	Total	Debit	Credit	Consolidated
Unrestricted Revenues, Gains and Other Support									-
Net Patient Service Revenues	6,752,130	4,337,756	$ 11,089,886	-	-	$ 11,089,886	$ -	$ -	$ 11,089,886
Other Revenues	146,404	(4,327)	142,077	-	-	142,077	-	-	142,077
	6,898,534	4,333,429	11,231,963	-	-	11,231,963	-	-	11,231,963
Expenses									
Operating Expenses	7,239,522	4,584,132	11,823,654	-	-	11,823,654	-	-	11,823,654
Depreciation (Prior to 1/1/2014)	280,545	8,679	289,224	147,224	-	436,448	-	436,448	-
Depreciation (After 1/1/2014)	1,500	1,673	3,173	-	35,672	38,845	72,890	-	111,735
Amortization	-	-	-	-	226,580	226,580	-	-	226,580
Interest	2,030	-	2,030	-	-	2,030	-	-	2,030
	7,523,597	4,594,484	12,118,081	147,224	262,252	12,527,557	72,890	436,448	12,163,999
Decrease in Unrestricted Net Assets	(625,063)	(261,055)	(886,118)	(147,224)	(262,252)	(1,295,594)	(72,890)	(436,448)	(932,036)

Northridge
MEDICAL CENTER

Department Name
Policies and Procedures

Patient Financial Services

Title:	**Account Documentation**	**Original Date Issued:**	May 24, 2010
Policy Number:		**Date Reviewed:**	N/A
Applies to:	Business Office and Registration	**Date Revised:**	12/26/13,05/15
Approved By:	Larry Ebert		

Policy Statement

It is the policy of Northridge Medical Center that all activity pertaining to a patient's account will be accurately reflected in the system account notes CPSI.

Procedure

It is vital that accurate and complete information is input into the system to ensure efficient and timely billing and collections processes. Patient account notes are the on-line documentation that substantiates any changes or actions taken on a patient's account and serves as a record of account activity. If no note has been made on the patient's account, it is assumed that no action was taken.

Documentation Basics:

- Ensure proper spelling.
- Provide detailed information on all actions taken, the reasons for all actions, and follow-up required.

NOTE: Too much information is better than too little, so be generous in your descriptions and include all of the required detail.

Northridge MEDICAL CENTER	Department Name **Policies and Procedures**	Patient Financial Services

Title:	**Account Resolution**	**Original Date Issued:**	May 24, 2010
Policy Number:		**Date Reviewed:**	N/A
Applies to:	Business Office and Registration	**Date Revised:**	05/15/2014,05/15
Approved By:			

Policy Statement

It is the goal of Northridge Medical Center to bring satisfactory resolution to all contacts with patients and family members, whether for registration purposes or billing inquiries. Confidentiality will be maintained at all times with customer information, insurance information (i.e. Managed Care contract information) and other account information.

Procedure

All Business Services Representatives will be greeting customers in a variety of ways, such as phone, mail, or walk-in. Business Services Representatives are responsible for all patient registrations and correspondence received. The following is a list of the major requests and instructions on how to resolve the item requested:

A. ***Itemized Bill***

Patients, attorneys and insurance companies often request an itemized bill. Ensure that the person requesting the itemized bill is the patient/guarantor by asking for the patient's social security number and the date of birth. If the account in which an itemized bill is being requested has been sent for collections, refer the individual to the appropriate agency. If the person requesting the itemized bill is not the patient/guarantor ensure that we can release confidential information by obtaining the appropriate signed release. We can accept a faxed release for the information. Maintain all releases in the patient's medical record. Document in the system what information was released and to whom.

B. ***Account Balance***

Account balance requests are made from patients, attorneys, and other parties. When quoting an account balance, only quote a balance to persons authorized to receive this information. Prior to quoting a balance of an account, the social security number and date of birth of the patient should be verified. For any party other than the patient/guarantor, an authorization from the patient must be obtained.

The Business Services Representative will obtain the account balance from CPSI. All credit balances must be verified that they are true credit balances before telling the caller that there will be a refund issued.

C. ***Concerned with Collections***

Any customer concerned with their account being turned over to the collection agency, the efforts of a collection agency, or any other collections issues need to talk to the collection agency that is handling the customer's account. Provide the phone number of the collection agency. If the patient persists, refer the account to the Business Office Manager.

D. ***Patient Complaints***

In the event that a patient complains about services provided by Northridge Medical Center and you are unable to resolve the issue, refer the patient to your Manager. In the event that the Manager is unable to resolve the issue, the account will be referred to the Patient Advocate Committee.

E. ***Other Providers***

Other providers, such as physician, physical therapists, lab, etc., often call to obtain information on a patient. When another provider requests additional information, note in the system as to the nature of the request. Patient confidentiality must be maintained when providing patient information. Only patient financial information may be shared and no clinical information should ever be released to other providers without the appropriate patient/guarantor releases.

F. ***Discounts***

Patients, attorneys, and insurance companies often call to request a discount on services provided. The Business Services Representative should follow the Payment of Accounts and Write-off Policy and Procedure.

G. ***Financial Hardship***

If a payment arrangement cannot be reached and the patient and/or guarantor state that there is a financial hardship refer them to the Facility Eligibility Representative.

H. ***Legal Requests***

When an attorney requests information pertaining to a patient's account, refer the attorney to your Manager.

Business Services Representatives often work with patient financial arrangements, patient medical information, and contract information. Because of this, all information is to be considered confidential. Only authorized persons are privileged to this information. In addition, respect patient confidentiality when dealing with people over the phone. Do not release medical information (i.e. diagnosis information) to anyone. If there is a question regarding diagnosis, refer them to their physician's office.

Business Services Representatives will document all actions taken on accounts in the system notes. Documentation should include a narrative description and any future follow-up to be completed.

For issues that require research or additional information, Business Services Representatives will follow-up within 24 hours. If a resolution has not been reached, the Business Services Representative will call the customer and explain the progress and a time frame for resolution. All accounts should be followed-up on every 24 hours until all issues are resolved.

Title:	**Indigent/Charity Care Policy**	**Original Date Issued:**	**May 24, 2010**
Policy Number:			
Applies to:	**Patient Financial Services**	**Date Reviewed/Revised:**	**10/10/2014**
Approved By:	**Chief Operating Officer**		

PURPOSE

To identify patients who are in need of Indigent/Charity Care.

DEFINITION

Indigent/Charity Care results from a determination of a patient's ability to pay, not their willingness to pay. This determination should be made during the registration process or shortly thereafter. However, unforeseen untoward events after the service date could change the patient's ability to pay, making retrospective determination a possibility.

POLICY

It is the policy of Northridge Medical Center to provide appropriate healthcare services to individuals regardless of race, creed, national origin, handicap or method of payment, i.e., cash, check, money order and credit card(s). Patient responsibility for payment is essential to the provision of health resources in the community. However, certain patients may not have the ability to pay or have the sponsorship of entitlement programs.

Criteria to be considered in determining eligibility for Indigent/Charity Care may include, but are not limited to the following:

A. The guarantor's/patient's gross income.
B. The guarantor's/patient's net worth.
C. The guarantor's/patient's employment status and earning capacity.
D. Living expenses and financial obligations.
E. The previous exhaustion of all other available resources.
F. Account must be over $500.00

PROCEDURE

Each patient who appears eligible for Indigent/Charity Care determination and who requests such determination must complete a "Charity Care Application" and provide supporting

documentation as requested and necessary to verify the patient's financial condition. The application and supporting documentation must be received by the Business Office within thirty (30) days from the date of request, unless extenuating circumstances exist. The prospective Indigent/Charity accounts must remain in a self pay financial class and regular collection efforts will continue until the application and documentation is received. These accounts are not to be left on the active A/R indefinitely, but adjusted off to bad debt and referred to a collection agency if the appropriate information is not received in a timely fashion.

We will do predetermination on outpatient procedures ordered by physician. The same guidelines will be followed for these cases.

Approval for indigent/charity is granted for periods of (6) months. If it has been longer than 6 months since an application and financial documentation has been received, a new application and required documentation must be provided for reconsideration for indigent/charity care.

Uninsured Patients

Uninsured patients discounts we be calculated based on our Medicare reimbursement rate.

- Household income 100 % or less of Federal Poverty Guidelines will qualify for 100% adjustment .
- Household income between 101%- 125% of Federal Poverty Guidelines will qualify for and adjustment bases on the Medicare reimbursement rate plus an additional 75% adjustment.
- Household income between 126%-150% of Federal Poverty Guidelines will qualify for and adjustment based on the Medicare reimbursement rate plus an additional 50 % adjustment.
- Household income between 151%-175% of Federal Poverty Guidelines will qualify for and adjustment based on the Medicare reimbursement rate plus an additional 25% adjustment.

Insured Patients

Insured patients (those patients that have third party coverage for healthcare services)

- Household income 100 % or less of Federal Poverty Guidelines will qualify for 100% adjustment .
- Household income between 101%- 125% of Federal Poverty Guidelines will qualify for an adjustment of 75%.
- Household income between 126%-150% of Federal Poverty Guidelines will qualify for an adjustment 50 % adjustment.
- Household income between 151%-175% of Federal Poverty Guidelines will qualify for an adjustment 25% adjustment.

Catastrophic Provision

Uninsured or Insured patients who are not eligible for Indigent/Charity Care and the healthcare bill exceeds 25% of the annual family income will receive a 75% adjustment.

The Registration Staff/Business Office staff will use the federal poverty guidelines for the qualification process.

The applicant will receive a letter notifying them of the Indigent/Charity Care qualification after the determination is made.

Accounting transactions to reflect these discounts must be posted in the month the determination is made to the patients account.

The Indigent/Charity adjustments, Uninsured and out of pocket discount transactions are to be written off to the Indigent/Charity Care Financial Statement Line.

Northridge Medical Center must maintain written documentation regarding each Indigent/Charity Care discount determination.

Northridge
MEDICAL CENTER

INSTRUCTIONS FOR COMPLETING THE APPLICATION FOR INDIGENT/CHARITY CARE

Northridge Medical Center will provide services at a discounted rate to patients who meet the financial requirements. Eligibility is based on financial need. The primary factor in determining eligibility is an applicant's income and available recourses. It's therefore important that you provide us with as much detail as possible about all members of your household, their income and any other information that affects your ability to pay.

Attached is an Indigent/Charity Care Application to determine if you are eligible for discounted services. Please complete the application and return along with the following:

1. **In non-emergent cases, a denial for Medicaid from your county DFCS office must be provided.** You can visit our on-site Medicaid Eligibility Coordinator at the hospital during the day by calling Ilesha Watson at (706) 335-1127 to schedule an appointment with her.
2. List **all** members of your household: full name, date of birth, social security number and name of current/former employer.
3. If you have dependents, you **must** include the first page of your last years Federal Income tax form for verification.
4. **Attach copies of any income** received within the household in the last 3 months: (Copies of all pay stubs, social security checks/SSI determination, unemployment compensation, child support, pension funds, food stamp determination, etc.)
5. **If self employed**, you must provide a copy of the prior year tax return. Proof of Income cannot be established without this information.
6. **If unemployed**: Attach a "proof of living" letter from the person(s) that provides food/shelter, and pays your monthly expenses (utilities, water, etc.)
7. Attach **copies** of current Bank Statement, Savings Accounts, Tax Returns, etc.

Failure to provide all the required information will cause your application to be denied. If applying for pre-approval of a physician ordered procedure it must be $500.00 or greater.

Northridge Medical Center reserves the right to verify any of the information you provide including conducting a check on your credit history.
Please complete this attached application and return within 30 days from the date of request. **Mail to: Northridge Medical Center, Attn: Business Office, 70 Medical Center Drive, Commerce GA 30579**

If you have any question or need assistance with completing the application, please contact Kristi Lord (706-335-1116)

Northridge
MEDICAL CENTER

Charity Care Application

Date of Application_____

Account(s) _____

Patient Name:_____Date of Birth:_____

Phone Number (home)_____(cell)_____

Address_____
Street **City** **Zip**

County:_____

What is the reason the patient is applying for Charity?

◯ I am applying for a pre-approval of a physician ordered procedure.
- Please attach physicians order to application
- Physicians requested time frame_____

◯ I am applying for existing bil

Please answer the following questions:

1. **Do you have children under the age of 18 living with you?**
   ◯ Yes
   ◯ No
2. **Are the children currently on Medicaid?**
   ◯ Yes
   ◯ No
3. **Have you been screened for Medicaid**
   ◯ Yes
   ◯ No
4. **Are you currently receiving Food Stamps?**
   ◯ Yes (if yes, amount per month)_____
   ◯ No
5. **Are the children receiving WIC?**
   ◯ Yes
   ◯ No
6. **Are you disabled:**
   ◯ Yes ◯ No

7. **What is your Marital Status?**
   ◯Single ◯Married ◯Divorced ◯Widowed
8. **Are you a US Citizen?**_____
9. **How many people live in your home?**_____
10. **Do you own a home?**_____
    - If yes Value_____Equity_____
11. **Please list your banking account balances:**
    - Savings_____
    - Checking_____

Patient's Information

Name	Social Security Number	Date of Birth	Current/Most Recent Employer	Employers Phone Number	Gross Monthly Income

Note to Applicant: You do not have to report income nor include a person in the household if that person is not legally responsible for the patient's Medical Bills. Example: If you have a brother or sister who lives with you and is not your legal guardian; that person is not responsible for paying your Medical bills and would not be included.

Members of Patient's Household

Name	Social Security Number	Date of Birth	Relationship	Current/Most Recent Employer & Phone Number	Gross Monthly Income

If income for any member is from Self-Employment, you may give information on Business costs so that we can determine actual income to be counted. Please write details on the back of this sheet.

I acknowledge that all information provided is accurate and complete to the best of my knowledge and ability. I understand that no determination or approval will be made

until incomplete or missing information is provided or actions required by me are completed. Incorrect information can result in denial of application.

I authorize Northridge Medical Center to take actions as necessary (including, but not limited to, conducting a check of my credit history) to verify the accuracy of the information provided on this application.

_____ _____

Applicant Signature Date

_____ _____

Financial Counselor Signature Date

****

For Hospital Staff Use Only

Determination: Eligible for discounted services_____%

Ineligible:_____Reason:_____

Date Notified:_____Staff Signature:_____

Remarks: _____

Cost of preapproved procedure_____

Medicare Allowable_____

Northridge MEDICAL CENTER

Policies and Procedures

Title:	Medicare Secondary Payer Questionnaire	Original Date Issued:	
Policy Number:		Date Reviewed:	
Applies to:	Patient Financial Services	Date Revised:	12/26/13,05/15
Approved By:	Larry Ebert		

PURPOSE:
The Medicare Secondary Payer (MSP) form is used to recognize the circumstances under which Medicare should not pay as primary and to identify the party responsible for primary payment. Insurance coverage verification is available utilizing Passport Onesource and Medicare Common Working File. The MSP questionnaire should be completed upon registration for all patients with Medicare coverage with the exception of registrations for Reference Lab cases. This MSP document is to be kept available for at least ten years per Pub 100-05, Chapter 3, Section 20.1(5).

PROCEDURE:
All employees responsible for registering patients and billing insurance claims are to complete a MSP training course. Each person will be evaluated for competency regarding the MSP form. The purpose for providing this review and additional training is to assess the competency level of the employee and ensure that we are in adherence with the Centers for Medicare & Medicaid Service (CMS) requirement.

After attaching the Medicare plan code and processing through the registration screens, the MSP questionnaire will automatically appear. The registrar will complete the questionnaire by asking the beneficiary, family member, physician office, home health, or Nursing Home the questions contained on the MSP questionnaire. If for some reason the MSP form does not automatically appear, the registrar has the ability to access the form by selecting the MSP button on the registration screen.

Upon each registration the registrar must ask all appropriate questions to ensure the correct payer is identified; obtaining all necessary information pertaining to the MSP form. The Reference Lab registrations will be the only patient type excluded from this requirement.

The answers to the MSP form will determine the primary payer, the claim that will be submitted to the payer first. After the primary payer has processed the claim for adjudication, the claim will then be sent to the secondary payer with the primary

payment/adjustment information. If the patient has tertiary insurance that claim will be filed after the primary and secondary payer has adjudicated the claim.

Northridge MEDICAL CENTER

Department Name

Policies and Procedures

Patient Financial Services

Title:	Outside Agency Placements	Original Date Issued:	
Policy Number:		Date Reviewed:	N/A
Applies to:	Business Office	Date Revised:	01/15, 05/15
Approved By:			

Policy

It is the policy of Northridge Medical Center to ensure that assigned accounts are forwarded to the contracted outsourcing vendors in the timeframe outlined, as well as, returned from all agencies utilized in a timely manner. Northridge Medical Center's Business Office will work closely with the outsourcing vendors to ensure that adequate information is being provided and received from the contracted vendors.

Procedure

Self-Pay after Insurance and Private Pay Account Placement

The contracted early out and bad debt vendors will send statements/letters and utilize telephone calls to expedite payment from the patient/guarantor. The accounts will remain with the contracted bad debt vendors for the time period specified in each agreement for the contracted vendors:

1. All self-pay placements after the final insurance payment will be reviewed weekly. If patient has not followed payment arrangements or have not paid within 28 days of last statement this account will be outsourced to EBO.
2. All self-pay placements will be reviewed weekly and referred to the contracted EBO vendor.
3. The Revenue Cycle Director is responsible for reconciling the total number and dollar amount of accounts sent, received, and returned is correct by contacting the agency representative to obtain confirmation.
4. Once the EBO account is ready to be transferred to bad debt the agency will send a report and the account will be adjusted accordingly and placed in the bad debt agency code.
5. Once the Bad Debt account is ready for second placement they will be coded according to the correct collection code.

Recall of Accounts

Accounts can be recalled from contracted vendors. The Business Services staff will send a recall request to agency and remove the agency code from the account.

Agency Codes for Outside Agencies

5 – HRG Bad Debt Account
6 – HRG Early Out Account
7 – HRG Medicare Bad Debt Account
8 – RRC Second Placements

Northridge
MEDICAL CENTER

Request for Write-Off Approval

Date:_____ Account#:_____

Patient Name:_____ Date(s) of Service_____

Type of Service_____ Physician:_____

Amount of Write-Off:_____ Reason for Write-Off_____

_____

_____

Submitted By:_____ Date:_____

Appeal Comments:_____

_____

PFS Director:_____ Date:_____

Administrative Approval:_____ Date_____

(Attach all supporting documentation)

Northridge MEDICAL CENTER	Department Name **Policies and Procedures**	Patient Financial Services

Title:	**Self Pay Collections/Hospital Assistance Guidelines**	**Original Date Issued:**	
Policy Number:		**Date Reviewed:**	08/20/13
Applies to:	Business Office and Registration	**Date Revised:**	05/15
Approved By:	Larry Ebert		

Policy Statement

It is the policy of Northridge Medical Center Registration staff to determine the patient's ability to pay.

Procedure

1. If the patient/guarantor does not qualify for Medicaid, Indigent or Charity Care the patient will be offered a 40% prompt payment discount on the estimated charges for their service if payment paid is on date of service.

2. If the patient/guarantor receives a statement and at that time wants to pay in full. A 25% discount will be applied.

3. If the patient/guarantor does not qualify for Medicaid, Indigent, Charity Care or the 40% prompt payment discount, the following guidelines for the Hospital installment program will be utilized, after a down payment of at least 25% of the estimated charges: balances will be paid in monthly installments as indicated: Balances up to $500.00 will be paid in 12 months, balances up to $1500.00 will be paid in 18 months, balances up to $5000.00 will be paid in 24 months and balances over $5000.00 will be paid in 48 months.

4. A Hospital Promissory Note must be completed. Only the PFS Director can deviate from the aforementioned installment guidelines.

5. If a patient states that they are unable to pay any self pay balance, the Registration Clerk will contact the Medicaid Eligibility Representative to verify the patients Medicaid eligibility. If the Medicaid Eligibility Representative is not on site they will let the patient know how to contact her.

6. If the patient does not qualify for Medicaid, the Registration Clerk will have the patient/guarantor complete the Hospital Indigent/Charity Care Application for

Indigent or Charity Care consideration. Indigent/Charity Care eligibility is based on 125% to 200% of the Federal Poverty Guidelines. This application will be turned into Business Office for review.

7. If the patient/guarantor cannot meet any of the above guidelines all non-emergent services will be postponed until arrangements can be made for payment.