



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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.

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**Open to Public  
Inspection**A** For the 2013 calendar year, or tax year beginning **JUL 1, 2013** and ending **JUN 30, 2014****B** Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**THE GUARDIAN FOUNDATION, INC.-AFFILIATES**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

**3575 PIEDMONT RD NE, BLDG 15-930**

Room/suite

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

**ATLANTA, GA 30305-1627****F** Name and address of principal officer: **GREGORY K. GROVE**  
**SAME AS C ABOVE****D** Employer identification number**91-1842720****E** Telephone number**404-233-6500****G** Gross receipts \$ **125,230,826.****H(a)** Is this a group return **STMT 1**  
for subordinates? ☒ Yes ☐ No**H(b)** Are all subordinates included? ☐ Yes ☒ No  
If "No," attach a list. (see instructions)**H(c)** Group exemption number **9193****I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **N/A****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1989** **M** State of legal domicile: **GA****Part I Summary**

|                             |                                                                |                                                                                                                                                                                     |                     |
|-----------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Activities & Governance     | 1                                                              | Briefly describe the organization's mission or most significant activities: <b>THE CHARITABLE MISSION IS TO PROVIDE CARE FOR THE ELDERLY &amp; DEVELOPMENTALLY DELAYED PERSONS.</b> |                     |
|                             | 2                                                              | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets                                              |                     |
|                             | 3                                                              | Number of voting members of the governing body (Part VI, line 1a)                                                                                                                   | <b>5</b>            |
|                             | 4                                                              | Number of independent voting members of the governing body (Part VI, line 1b)                                                                                                       | <b>3</b>            |
|                             | 5                                                              | Total number of individuals employed in calendar year 2013 (Part VII, line 2a)                                                                                                      | <b>2775</b>         |
|                             | 6                                                              | Total number of volunteers (estimate if necessary)                                                                                                                                  | <b>173</b>          |
|                             | 7a                                                             | Total unrelated business revenue from Part VIII, column (C), line 12                                                                                                                | <b>0.</b>           |
| 7b                          | Net unrelated business taxable income from Form 990-T, line 34 | <b>0.</b>                                                                                                                                                                           |                     |
| Revenue                     | 8                                                              | Contributions and grants (Part VIII, line 1h)                                                                                                                                       | <b>39,373.</b>      |
|                             | 9                                                              | Program service revenue (Part VIII, line 2g)                                                                                                                                        | <b>123,642,600.</b> |
|                             | 10                                                             | Investment income (Part VIII, column (A), lines 3, 4, and 7d)                                                                                                                       | <b>4,382,762.</b>   |
|                             | 11                                                             | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)                                                                                                            | <b>-466,138.</b>    |
|                             | 12                                                             | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)                                                                                                  | <b>127,598,597.</b> |
| Expenses                    | 13                                                             | Grants and similar amounts paid (Part IX, column (A), lines 1-3)                                                                                                                    | <b>0.</b>           |
|                             | 14                                                             | Benefits paid to or for members (Part IX, column (A), line 4)                                                                                                                       | <b>0.</b>           |
|                             | 15                                                             | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)                                                                                                   | <b>69,303,393.</b>  |
|                             | 16a                                                            | Professional fundraising fees (Part IX, column (A), line 11e)                                                                                                                       | <b>0.</b>           |
|                             | b                                                              | Total fundraising expenses (Part IX, column (D), line 25)                                                                                                                           | <b>0.</b>           |
|                             | 17                                                             | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)                                                                                                                        | <b>51,635,410.</b>  |
|                             | 18                                                             | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)                                                                                                           | <b>120,938,803.</b> |
| 19                          | Revenue less expenses. Subtract line 18 from line 12           | <b>6,659,794.</b>                                                                                                                                                                   |                     |
| Net Assets or Fund Balances | 20                                                             | Total assets (Part X, line 16)                                                                                                                                                      | <b>119,654,925.</b> |
|                             | 21                                                             | Total liabilities (Part X, line 26)                                                                                                                                                 | <b>95,313,894.</b>  |
|                             | 22                                                             | Net assets or fund balances. Subtract line 21 from line 20                                                                                                                          | <b>24,341,031.</b>  |

**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              | Signature of officer               | <b>4-27-2015</b>                    |
|                        | Date                               |                                     |
| Paid Preparer Use Only | Type or print name and title       |                                     |
|                        | <b>GREGORY K. GROVE, PRESIDENT</b> |                                     |
|                        | Print/Type preparer's name         | Preparer's signature                |
|                        | Date                               | Check <input type="checkbox"/> PTIN |
| Paid Preparer Use Only | <b>MARY JO ALEXANDER</b>           | <b>04/21/15</b>                     |
|                        | Firm's name                        | Firm's EIN                          |
|                        | Firm's address                     | Phone no.                           |

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

☒ X**1** Briefly describe the organization's mission:

**THE CHARITABLE MISSION IS TO PROVIDE CARE FOR THE ELDERLY AND DEVELOPMENTALLY DELAYED INDIVIDUALS.**

**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 \$ 50,469,635. including grants of \$ ) (Revenue \$ 59,030,741.)  
**SEE SCHEDULE O FOR COMPLETE DESCRIPTION.**

**4b** (Code ) (Expenses \$ 12,425,762. including grants of \$ ) (Revenue \$ 13,173,260.)  
**SEE SCHEDULE O FOR COMPLETE DESCRIPTION.**

**4c** (Code ) (Expenses \$ 43,234,592. including grants of \$ ) (Revenue \$ 52,461,008.)  
**SEE SCHEDULE O FOR COMPLETE DESCRIPTION.**

**4d** Other program services (Describe in Schedule O.)

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

**4e** Total program service expenses **106,129,989.**

**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)?<br><i>If "Yes," complete Schedule A</i>                                                                                                                                                                      | X   |    |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors?                                                                                                                                                                                                                                   |     | X  |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>                                                                                                                      |     | X  |
| 4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>                                                                                                       |     | X  |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>                                                                               |     | X  |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>                                                    |     | X  |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>                                                                                            |     | X  |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>                                                                                                                                                         |     | X  |
| 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? <i>If "Yes," complete Schedule D, Part IV</i>            |     | X  |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>                                                                                                     |     | X  |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.                                                                                                                                                                 |     |    |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>                                                                                                                                                                       | X   |    |
| b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>                                                                                                   |     | X  |
| c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>                                                                                                   |     | X  |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>                                                                                                                      | X   |    |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>                                                                                                                                                                                     | X   |    |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>                                                            |     | X  |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>                                                                                                                                                        | X   |    |
| b Was the organization included in consolidated, independent audited financial statements for the tax year?<br><i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>                                                                        |     | X  |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>                                                                                                                                                                                                        |     | X  |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?                                                                                                                                                                                                                    |     | X  |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> |     | X  |
| 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? <i>If "Yes," complete Schedule F, Parts II and IV</i>                                                                                                           |     | X  |
| 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? <i>If "Yes," complete Schedule F, Parts III and IV</i>                                                                                                     |     | X  |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>                                                                                                               |     | X  |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>                                                                                                                           |     | X  |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>                                                                                                                                                     |     | X  |
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>                                                                                                                                                                                                             |     | X  |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?                                                                                                                                                                                                     |     |    |

**Part IV Checklist of Required Schedules** (continued)

|                                                                                                                                                                                                                                                                                                                            | Yes      | No       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>21</b> 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? <i>If "Yes," complete Schedule I, Parts I and II</i>                                                                                                      |          | <b>X</b> |
| <b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III</i>                                                                                                            |          | <b>X</b> |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>                                                      | <b>X</b> |          |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>                           | <b>X</b> |          |
| <b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?                                                                                                                                                                                                               |          | <b>X</b> |
| <b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?                                                                                                                                                                      |          | <b>X</b> |
| <b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?                                                                                                                                                                                                         |          | <b>X</b> |
| <b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>                                                                                                     |          | <b>X</b> |
| <b>25b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>                                      |          | <b>X</b> |
| <b>26</b> 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                                           |          | <b>X</b> |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> |          | <b>X</b> |
| <b>28</b> 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):                                                                                                                    |          |          |
| <b>28a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>                                                                                                                                                                                                  |          | <b>X</b> |
| <b>28b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>                                                                                                                                                                               |          | <b>X</b> |
| <b>28c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>                                                                                   |          | <b>X</b> |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>                                                                                                                                                                                                  |          | <b>X</b> |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>                                                                                                                                  |          | <b>X</b> |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations?<br><i>If "Yes," complete Schedule N, Part I</i>                                                                                                                                                                                     |          | <b>X</b> |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>                                                                                                                                                                      |          | <b>X</b> |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>                                                                                                                      | <b>X</b> |          |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>                                                                                                                                                                  | <b>X</b> |          |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?                                                                                                                                                                                                                         |          | <b>X</b> |
| <b>35b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>                                                                                        |          |          |
| <b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>                                                                                                                           |          | <b>X</b> |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>                                                                             |          | <b>X</b> |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?                                                                                                                                                                                                   | <b>X</b> |          |

Note. All Form 990 filers are required to complete Schedule O

**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.                                                                                                                                                                                                | 275  |    |
| 1b  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.                                                                                                                                                                                             | 0    |    |
| c   | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?                                                                                                                     | X    |    |
| 2a  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.                                                                                               | 2775 |    |
| b   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).                                          | X    |    |
| 3a  | Did the organization have unrelated business gross income of \$1,000 or more during the year?                                                                                                                                                                                |      | X  |
| b   | If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O.                                                                                                                                                                |      |    |
| 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)?                                   |      | X  |
| b   | If "Yes," enter the name of the foreign country:<br>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?                                                                                                                                                                        |      | X  |
| b   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                                                             |      | X  |
| c   | If "Yes," to line 5a or 5b, did the organization file Form 8886-T?                                                                                                                                                                                                           |      |    |
| 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?                                                                      |      | X  |
| b   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?                                                                                                                                |      |    |
| 7   | <b>Organizations that may receive deductible contributions under section 170(c).</b>                                                                                                                                                                                         |      |    |
| 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?                                                                                                                              |      | X  |
| b   | If "Yes," did the organization notify the donor of the value of the goods or services provided?                                                                                                                                                                              |      |    |
| c   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?                                                                                                                                         |      | X  |
| d   | If "Yes," indicate the number of Forms 8282 filed during the year.                                                                                                                                                                                                           | 7d   |    |
| e   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?                                                                                                                                                              |      | X  |
| f   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?                                                                                                                                                                 |      | X  |
| g   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?                                                                                                                                             |      |    |
| h   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?                                                                                                                                           |      |    |
| 8   | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? |      |    |
| 9   | <b>Sponsoring organizations maintaining donor advised funds.</b>                                                                                                                                                                                                             |      |    |
| a   | Did the organization make any taxable distributions under section 4966?                                                                                                                                                                                                      |      |    |
| b   | Did the organization make a distribution to a donor, donor advisor, or related person?                                                                                                                                                                                       |      |    |
| 10  | <b>Section 501(c)(7) organizations.</b> 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  | <b>Section 501(c)(12) organizations.</b> 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 | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?                                                                                                                                                            |      |    |
| b   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year.                                                                                                                                                                                       | 12b  |    |
| 13  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>                                                                                                                                                                                                      |      |    |
| a   | Is the organization licensed to issue qualified health plans in more than one state?<br><b>Note.</b> See the instructions for additional information the organization must report on Schedule O.                                                                             |      |    |
| b   | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.                                                                                                                   | 13b  |    |
| c   | Enter the amount of reserves on hand.                                                                                                                                                                                                                                        | 13c  |    |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year?                                                                                                                                                                                   |      | X  |
| b   | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.                                                                                                                                                                   | 14b  |    |

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

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

|                                                                                                                                                                                                                                                                                                                    | Yes | No |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>1a</b> Enter the number of voting members of the governing body at the end of the tax year<br>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. | 5   |    |
| <b>b</b> Enter the number of voting members included in line 1a, above, who are independent                                                                                                                                                                                                                        | 3   |    |
| <b>2</b> 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?                                                                                                                                     |     | X  |
| <b>3</b> 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?                                                                                      | X   |    |
| <b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?                                                                                                                                                                                          |     | X  |
| <b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?                                                                                                                                                                                                |     | X  |
| <b>6</b> Did the organization have members or stockholders?                                                                                                                                                                                                                                                        |     | X  |
| <b>7a</b> 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?                                                                                                                                                       |     | X  |
| <b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?                                                                                                                                                 |     | X  |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:                                                                                                                                                                         |     |    |
| <b>a</b> The governing body?                                                                                                                                                                                                                                                                                       | X   |    |
| <b>b</b> Each committee with authority to act on behalf of the governing body?                                                                                                                                                                                                                                     |     | X  |
| <b>9</b> 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                                                                                              |     | X  |

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

|                                                                                                                                                                                                                                                                                                       | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>10a</b> Did the organization have local chapters, branches, or affiliates?                                                                                                                                                                                                                         | X   |    |
| <b>b</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?                                                                   | X   |    |
| <b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?                                                                                                                                                                | X   |    |
| <b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.                                                                                                                                                                                                |     |    |
| <b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13                                                                                                                                                                                                    | X   |    |
| <b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?                                                                                                                                                          | X   |    |
| <b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done                                                                                                                                           | X   |    |
| <b>13</b> Did the organization have a written whistleblower policy?                                                                                                                                                                                                                                   | X   |    |
| <b>14</b> Did the organization have a written document retention and destruction policy?                                                                                                                                                                                                              | X   |    |
| <b>15</b> 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?                                                                        |     |    |
| <b>a</b> The organization's CEO, Executive Director, or top management official                                                                                                                                                                                                                       | X   |    |
| <b>b</b> Other officers or key employees of the organization                                                                                                                                                                                                                                          | X   |    |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)                                                                                                                                                                                                                    |     |    |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?                                                                                                                                      |     | X  |
| <b>b</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? |     |    |

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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: **WILLIAM F. ROWE, III - 404-233-6500**  
**3575 PIEDMONT RD, SUITE 930, ATLANTA, GA 30305**

**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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

| (A)<br>Name and Title                         | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) ARTHUR C. DELOZIER<br>BOARD MEMBER        | 5.00<br>5.00                                                                        | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 14,000.                                                                   | 0.                                                                                            |
| (2) GREGORY K. GROVE<br>PRESIDENT             | 10.00<br>40.00                                                                      | X                                                                                                            |                       | X       |              |                              |        | 0.                                                                   | 450,608.                                                                  | 10,048.                                                                                       |
| (3) GRETCHEN DOUGHERTY<br>DIRECTOR            | 10.00<br>40.00                                                                      | X                                                                                                            |                       | X       |              |                              |        | 149,823.                                                             | 0.                                                                        | 2,558.                                                                                        |
| (4) TIMOTHY A. DUGGAN<br>BOARD MEMBER         | 5.00<br>5.00                                                                        | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 26,500.                                                                   | 0.                                                                                            |
| (5) RICHARD J. HENRY<br>DIRECTOR              | 1.00<br>1.00                                                                        | X                                                                                                            |                       |         |              |                              |        | 0.                                                                   | 7,500.                                                                    | 0.                                                                                            |
| (6) KAREN GARLIE<br>ADMINISTRATOR             | 40.00                                                                               |                                                                                                              |                       | X       |              |                              |        | 111,839.                                                             | 0.                                                                        | 1,700.                                                                                        |
| (7) MARVIN GARRETT<br>PRESIDENT/FLCP          | 50.00                                                                               |                                                                                                              |                       | X       |              |                              |        | 260,243.                                                             | 0.                                                                        | 16,853.                                                                                       |
| (8) WILLIAM F. ROWE, III<br>VP/SEC/CONTROLLER | 10.00<br>40.00                                                                      |                                                                                                              |                       | X       |              |                              |        | 0.                                                                   | 149,213.                                                                  | 11,684.                                                                                       |
| (9) ANDREA CLARK<br>OCCUPATIONAL THERAPIST    | 40.00                                                                               |                                                                                                              |                       |         |              | X                            |        | 121,998.                                                             | 0.                                                                        | 23,820.                                                                                       |
| (10) DEBRA WOMACK<br>GROUP HOME PROGRAM DIR   | 40.00                                                                               |                                                                                                              |                       |         |              | X                            |        | 126,393.                                                             | 0.                                                                        | 1,391.                                                                                        |
| (11) DONNA VEGA<br>CERTIFIED BEHAVIOR ANALYST | 40.00                                                                               |                                                                                                              |                       |         |              | X                            |        | 119,948.                                                             | 0.                                                                        | 12,925.                                                                                       |
| (12) FLORENCE JONES<br>REGISTERED NURSE       | 40.00                                                                               |                                                                                                              |                       |         |              | X                            |        | 126,487.                                                             | 0.                                                                        | 0.                                                                                            |
| (13) HECTOR CORTES<br>PHYSICAL THERAPIST      | 40.00                                                                               |                                                                                                              |                       |         |              | X                            |        | 121,141.                                                             | 0.                                                                        | 22,615.                                                                                       |
| (14) JUN ZHUANG<br>EXECUTIVE DIRECTOR         | 40.00                                                                               |                                                                                                              |                       |         |              | X                            |        | 160,889.                                                             | 0.                                                                        | 14,688.                                                                                       |
| (15) KHADIAN SMITH<br>RN SUPERVISOR           | 40.00                                                                               |                                                                                                              |                       |         |              | X                            |        | 104,532.                                                             | 0.                                                                        | 0.                                                                                            |
| (16) LISA BENEVENTO<br>DIRECTOR OF NURSING    | 40.00                                                                               |                                                                                                              |                       |         |              | X                            |        | 104,718.                                                             | 0.                                                                        | 7,615.                                                                                        |
| (17) MARY JEANNE DICHICCO<br>ADMINISTRATOR    | 40.00                                                                               |                                                                                                              |                       |         |              | X                            |        | 109,739.                                                             | 0.                                                                        | 13,264.                                                                                       |



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

| (A)<br>Name and title                                          | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------|---------|--------------|------------------------------|--------|----------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
|                                                                |                                                                                     | Individual trustee or director                                                                               | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |                                                                      |                                                                           |                                                                                               |
| (18) MIRIAM DECOSTA<br>OCCUPATIONAL THERAPIST                  | 40.00                                                                               |                                                                                                              |                       |         |              | X                            |        | 124,123.                                                             | 0.                                                                        | 15,961.                                                                                       |
| (19) ROSE OKORA<br>RN SUPERVISOR                               | 40.00                                                                               |                                                                                                              |                       |         |              | X                            |        | 117,169.                                                             | 0.                                                                        | 0.                                                                                            |
| (20) THILAKA JAYAPRAKASH<br>PHYSICAL THERAPIST                 | 40.00                                                                               |                                                                                                              |                       |         |              | X                            |        | 107,782.                                                             | 0.                                                                        | 20,596.                                                                                       |
|                                                                |                                                                                     |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                                |                                                                                     |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                                |                                                                                     |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                                |                                                                                     |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                                |                                                                                     |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                                |                                                                                     |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                                |                                                                                     |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                                |                                                                                     |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                                |                                                                                     |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
|                                                                |                                                                                     |                                                                                                              |                       |         |              |                              |        |                                                                      |                                                                           |                                                                                               |
| <b>1b Sub-total</b>                                            |                                                                                     |                                                                                                              |                       |         |              |                              |        | 1,966,824.                                                           | 647,821.                                                                  | 175,718.                                                                                      |
| <b>c Total from continuation sheets to Part VII, Section A</b> |                                                                                     |                                                                                                              |                       |         |              |                              |        | 0.                                                                   | 0.                                                                        | 0.                                                                                            |
| <b>d Total (add lines 1b and 1c)</b>                           |                                                                                     |                                                                                                              |                       |         |              |                              |        | 1,966,824.                                                           | 647,821.                                                                  | 175,718.                                                                                      |

**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 **15**

- |                                                                                                                                                                                                                                       | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual                                       |     | X  |
| <b>4</b> 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 | X   |    |
| <b>5</b> 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                       |     | X  |

**Section B. Independent Contractors**

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

| (A)<br>Name and business address                                                  | (B)<br>Description of services | (C)<br>Compensation |
|-----------------------------------------------------------------------------------|--------------------------------|---------------------|
| GENESIS ELDERCARE NETWORK SERVICES, 101 E. STATE STREET, KENNETT SQUARE, PA 19348 | MANAGEMENT SERVICES            | 2,918,182.          |
| GENESIS REHABILITATION SERVICES, 101 E. STATE STREET, KENNETT SQUARE, PA 19348    | THERAPY SERVICES               | 2,577,051.          |
| GUARDIAN FOUNDATION, 15 PIEDMONT CENTER, SUITE 930, ATLANTA, GA 30305             | MGMT & ADMIN. SERVICES         | 2,355,746.          |
| DSI MANAGEMENT, LLC, 1890 STATE ROAD 436, SUITE 300, WINTER PARK, FL 32792        | MANAGEMENT SERVICES            | 2,201,771.          |
| ECCI, LLC, 1890 STATE ROAD 436, SUITE 300, WINTER PARK, FL 32792                  | SHELTERED WORKSHOPS            | 2,100,276.          |

**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 **14**

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

|                                                                                                                                       |                                                                                     |                                                                                   | (A)<br>Total revenue | (B)<br>Related or<br>exempt function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue excluded<br>from tax under<br>sections<br>512-514 |
|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|----------------------|-------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|
| <b>Contributions, Gifts, Grants<br/>and Other Similar Amounts</b>                                                                     | 1 a 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<br>similar amounts not included above | 1f                                                                                | 6,420.               |                                                 |                                         |                                                                  |
|                                                                                                                                       | g Noncash contributions included in lines 1a-1f \$                                  |                                                                                   |                      |                                                 |                                         |                                                                  |
|                                                                                                                                       | h <b>Total.</b> Add lines 1a-1f                                                     |                                                                                   | 6,420.               |                                                 |                                         |                                                                  |
| <b>Program Service<br/>Revenue</b>                                                                                                    | 2 a <u>RESIDENT SERVICE REVENUE</u>                                                 | Business Code<br>623000                                                           | 124,084,523.         | 124,084,523.                                    |                                         |                                                                  |
|                                                                                                                                       | b <u>OTHER OPERATING REVENUE</u>                                                    | 623000                                                                            | 580,486.             | 580,486.                                        |                                         |                                                                  |
|                                                                                                                                       | c                                                                                   |                                                                                   |                      |                                                 |                                         |                                                                  |
|                                                                                                                                       | d                                                                                   |                                                                                   |                      |                                                 |                                         |                                                                  |
|                                                                                                                                       | e                                                                                   |                                                                                   |                      |                                                 |                                         |                                                                  |
|                                                                                                                                       | f All other program service revenue                                                 |                                                                                   |                      |                                                 |                                         |                                                                  |
|                                                                                                                                       | g <b>Total.</b> Add lines 2a-2f                                                     |                                                                                   | 124,665,009.         |                                                 |                                         |                                                                  |
|                                                                                                                                       | <b>Other Revenue</b>                                                                | 3 Investment income (including dividends, interest, and<br>other similar amounts) |                      | 452,343.                                        |                                         |                                                                  |
| 4 Income from investment of tax-exempt bond proceeds                                                                                  |                                                                                     |                                                                                   |                      |                                                 |                                         |                                                                  |
| 5 Royalties                                                                                                                           |                                                                                     |                                                                                   |                      |                                                 |                                         |                                                                  |
| 6 a Gross rents                                                                                                                       |                                                                                     | (i) Real (ii) Personal                                                            |                      |                                                 |                                         |                                                                  |
| b Less: rental expenses                                                                                                               |                                                                                     |                                                                                   |                      |                                                 |                                         |                                                                  |
| c Rental income or (loss)                                                                                                             |                                                                                     |                                                                                   |                      |                                                 |                                         |                                                                  |
| d Net rental income or (loss)                                                                                                         |                                                                                     |                                                                                   |                      |                                                 |                                         |                                                                  |
| 7 a Gross amount from sales of<br>assets other than inventory                                                                         |                                                                                     | (i) Securities (ii) Other                                                         |                      |                                                 |                                         |                                                                  |
| b Less: cost or other basis<br>and sales expenses                                                                                     |                                                                                     |                                                                                   | 119,580.             |                                                 |                                         |                                                                  |
| c Gain or (loss)                                                                                                                      |                                                                                     |                                                                                   | -119,580.            |                                                 |                                         |                                                                  |
| d Net gain or (loss)                                                                                                                  |                                                                                     |                                                                                   | -119,580.            |                                                 |                                         | -119,580.                                                        |
| 8 a Gross income from fundraising events (not<br>including \$ _____ of<br>contributions reported on line 1c). See<br>Part IV, line 18 |                                                                                     | a                                                                                 |                      |                                                 |                                         |                                                                  |
| b Less: direct expenses                                                                                                               |                                                                                     | b                                                                                 |                      |                                                 |                                         |                                                                  |
| c Net income or (loss) from fundraising events                                                                                        |                                                                                     |                                                                                   |                      |                                                 |                                         |                                                                  |
| 9 a Gross income from gaming activities See<br>Part IV, line 19                                                                       |                                                                                     | a                                                                                 |                      |                                                 |                                         |                                                                  |
| b Less: direct expenses                                                                                                               |                                                                                     | b                                                                                 |                      |                                                 |                                         |                                                                  |
| c Net income or (loss) from gaming activities                                                                                         |                                                                                     |                                                                                   |                      |                                                 |                                         |                                                                  |
| 10 a Gross sales of inventory, less returns<br>and allowances                                                                         |                                                                                     | a                                                                                 |                      |                                                 |                                         |                                                                  |
| b Less: cost of goods sold                                                                                                            |                                                                                     | b                                                                                 |                      |                                                 |                                         |                                                                  |
| c Net income or (loss) from sales of inventory                                                                                        |                                                                                     |                                                                                   |                      |                                                 |                                         |                                                                  |
| <b>Miscellaneous Revenue</b>                                                                                                          |                                                                                     | <b>Business Code</b>                                                              |                      |                                                 |                                         |                                                                  |
| 11 a <u>OTHER INCOME</u>                                                                                                              | 900099                                                                              | 107,054.                                                                          |                      |                                                 | 107,054.                                |                                                                  |
| b                                                                                                                                     |                                                                                     |                                                                                   |                      |                                                 |                                         |                                                                  |
| c                                                                                                                                     |                                                                                     |                                                                                   |                      |                                                 |                                         |                                                                  |
| d All other revenue                                                                                                                   |                                                                                     |                                                                                   |                      |                                                 |                                         |                                                                  |
| e <b>Total.</b> Add lines 11a-11d                                                                                                     |                                                                                     | 107,054.                                                                          |                      |                                                 |                                         |                                                                  |
| 12 <b>Total revenue.</b> See instructions.                                                                                            |                                                                                     | 125,111,246.                                                                      | 124,665,009.         | 0.                                              | 439,817.                                |                                                                  |

**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

☒ X

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.                                                                                                                        | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>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                                                                                                                            | 555,878.              | 13,931.                         | 541,947.                               |                             |
| 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                                                                                                                                                                            | 55,136,800.           | 52,305,348.                     | 2,831,452.                             |                             |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)                                                                                                  | 376,569.              | 314,311.                        | 62,258.                                |                             |
| 9 Other employee benefits                                                                                                                                                                             | 8,390,788.            | 7,694,051.                      | 696,737.                               |                             |
| 10 Payroll taxes                                                                                                                                                                                      | 4,677,798.            | 3,764,479.                      | 913,319.                               |                             |
| 11 Fees for services (non-employees):                                                                                                                                                                 |                       |                                 |                                        |                             |
| a Management                                                                                                                                                                                          | 4,829,048.            |                                 | 4,829,048.                             |                             |
| b Legal                                                                                                                                                                                               | 321,481.              |                                 | 321,481.                               |                             |
| c Accounting                                                                                                                                                                                          | 640,973.              |                                 | 640,973.                               |                             |
| 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 Sch O.)                                                                                             | 12,600,524.           | 10,773,662.                     | 1,826,862.                             |                             |
| 12 Advertising and promotion                                                                                                                                                                          | 153,406.              | 70,308.                         | 83,098.                                |                             |
| 13 Office expenses                                                                                                                                                                                    | 2,384,486.            | 1,220,072.                      | 1,164,414.                             |                             |
| 14 Information technology                                                                                                                                                                             | 413,720.              | 269,501.                        | 144,219.                               |                             |
| 15 Royalties                                                                                                                                                                                          |                       |                                 |                                        |                             |
| 16 Occupancy                                                                                                                                                                                          | 8,135,075.            | 7,968,259.                      | 166,816.                               |                             |
| 17 Travel                                                                                                                                                                                             | 1,110,733.            | 980,719.                        | 130,014.                               |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials                                                                                                     |                       |                                 |                                        |                             |
| 19 Conferences, conventions, and meetings                                                                                                                                                             | 391,076.              | 239,109.                        | 151,967.                               |                             |
| 20 Interest                                                                                                                                                                                           | 473,001.              | 473,001.                        |                                        |                             |
| 21 Payments to affiliates                                                                                                                                                                             |                       |                                 |                                        |                             |
| 22 Depreciation, depletion, and amortization                                                                                                                                                          | 4,969,916.            | 4,969,916.                      |                                        |                             |
| 23 Insurance                                                                                                                                                                                          | 1,699,810.            | 1,348,571.                      | 351,239.                               |                             |
| 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 <b>MEDICAL SUPPLIES</b>                                                                                                                                                                             | 8,677,339.            | 8,677,339.                      |                                        |                             |
| b <b>RAW FOOD</b>                                                                                                                                                                                     | 2,456,403.            | 2,456,403.                      |                                        |                             |
| c <b>MISCELLANEOUS</b>                                                                                                                                                                                | 1,290,669.            | 858,231.                        | 432,438.                               |                             |
| d <b>BAD DEBT EXPENSE</b>                                                                                                                                                                             | 950,352.              |                                 | 950,352.                               |                             |
| e All other expenses                                                                                                                                                                                  | 2,084,943.            | 1,732,778.                      | 352,165.                               |                             |
| 25 <b>Total functional expenses.</b> Add lines 1 through 24e                                                                                                                                          | 122,720,788.          | 106,129,989.                    | 16,590,799.                            | 0.                          |
| 26 <b>Joint costs.</b> 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)<br>Beginning of year                                                                                                                                          |              | (B)<br>End of year     |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------|
| <b>Assets</b>                                                                                                                            | <b>1</b> Cash - non-interest-bearing                                                                                                                                                                                                                                                                                       |                                                                                                                                                                   | <b>1</b>     |                        |
|                                                                                                                                          | <b>2</b> Savings and temporary cash investments                                                                                                                                                                                                                                                                            | 14,199,759.                                                                                                                                                       | <b>2</b>     | 16,014,390.            |
|                                                                                                                                          | <b>3</b> Pledges and grants receivable, net                                                                                                                                                                                                                                                                                |                                                                                                                                                                   | <b>3</b>     |                        |
|                                                                                                                                          | <b>4</b> Accounts receivable, net                                                                                                                                                                                                                                                                                          | 14,505,119.                                                                                                                                                       | <b>4</b>     | 15,133,457.            |
|                                                                                                                                          | <b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L                                                                                                                                               |                                                                                                                                                                   | <b>5</b>     |                        |
|                                                                                                                                          | <b>6</b> 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 instr). Complete Part II of Sch L |                                                                                                                                                                   | <b>6</b>     |                        |
|                                                                                                                                          | <b>7</b> Notes and loans receivable, net                                                                                                                                                                                                                                                                                   |                                                                                                                                                                   | <b>7</b>     |                        |
|                                                                                                                                          | <b>8</b> Inventories for sale or use                                                                                                                                                                                                                                                                                       |                                                                                                                                                                   | <b>8</b>     |                        |
|                                                                                                                                          | <b>9</b> Prepaid expenses and deferred charges                                                                                                                                                                                                                                                                             |                                                                                                                                                                   | <b>9</b>     |                        |
|                                                                                                                                          | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D                                                                                                                                                                                                                             | <b>10a</b> 99,930,980.                                                                                                                                            |              |                        |
|                                                                                                                                          | <b>b</b> Less: accumulated depreciation                                                                                                                                                                                                                                                                                    | <b>10b</b> 48,655,637.                                                                                                                                            | 48,954,866.  | <b>10c</b> 51,275,343. |
|                                                                                                                                          | <b>11</b> Investments - publicly traded securities                                                                                                                                                                                                                                                                         | 8,673,903.                                                                                                                                                        | <b>11</b>    | 10,284,738.            |
|                                                                                                                                          | <b>12</b> Investments - other securities. See Part IV, line 11                                                                                                                                                                                                                                                             |                                                                                                                                                                   | <b>12</b>    |                        |
|                                                                                                                                          | <b>13</b> Investments - program-related. See Part IV, line 11                                                                                                                                                                                                                                                              |                                                                                                                                                                   | <b>13</b>    |                        |
|                                                                                                                                          | <b>14</b> Intangible assets                                                                                                                                                                                                                                                                                                | 18,991,091.                                                                                                                                                       | <b>14</b>    | 17,588,442.            |
|                                                                                                                                          | <b>15</b> Other assets. See Part IV, line 11                                                                                                                                                                                                                                                                               | 14,330,187.                                                                                                                                                       | <b>15</b>    | 15,052,518.            |
| <b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)                                                               | 119,654,925.                                                                                                                                                                                                                                                                                                               | <b>16</b>                                                                                                                                                         | 125,348,888. |                        |
| <b>Liabilities</b>                                                                                                                       | <b>17</b> Accounts payable and accrued expenses                                                                                                                                                                                                                                                                            | 12,935,960.                                                                                                                                                       | <b>17</b>    | 16,032,765.            |
|                                                                                                                                          | <b>18</b> Grants payable                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                   | <b>18</b>    |                        |
|                                                                                                                                          | <b>19</b> Deferred revenue                                                                                                                                                                                                                                                                                                 | 30,467.                                                                                                                                                           | <b>19</b>    | 28,931.                |
|                                                                                                                                          | <b>20</b> Tax-exempt bond liabilities                                                                                                                                                                                                                                                                                      | 69,443,419.                                                                                                                                                       | <b>20</b>    | 68,133,478.            |
|                                                                                                                                          | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>21</b>    |                        |
|                                                                                                                                          | <b>22</b> 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                                                                                                                             |                                                                                                                                                                   | <b>22</b>    |                        |
|                                                                                                                                          | <b>23</b> Secured mortgages and notes payable to unrelated third parties                                                                                                                                                                                                                                                   | 11,398,810.                                                                                                                                                       | <b>23</b>    | 13,084,259.            |
|                                                                                                                                          | <b>24</b> Unsecured notes and loans payable to unrelated third parties                                                                                                                                                                                                                                                     |                                                                                                                                                                   | <b>24</b>    |                        |
|                                                                                                                                          | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D                                                                                                                                            | 1,505,238.                                                                                                                                                        | <b>25</b>    | 709,040.               |
|                                                                                                                                          | <b>26</b> <b>Total liabilities.</b> Add lines 17 through 25                                                                                                                                                                                                                                                                | 95,313,894.                                                                                                                                                       | <b>26</b>    | 97,988,473.            |
|                                                                                                                                          | <b>Net Assets or Fund Balances</b>                                                                                                                                                                                                                                                                                         | <b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b> |              |                        |
| <b>27</b> Unrestricted net assets                                                                                                        |                                                                                                                                                                                                                                                                                                                            | 24,341,031.                                                                                                                                                       | <b>27</b>    | 27,360,415.            |
| <b>28</b> Temporarily restricted net assets                                                                                              |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>28</b>    |                        |
| <b>29</b> Permanently restricted net assets                                                                                              |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>29</b>    |                        |
| <b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b> |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                   |              |                        |
| <b>30</b> Capital stock or trust principal, or current funds                                                                             |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>30</b>    |                        |
| <b>31</b> Paid-in or capital surplus, or land, building, or equipment fund                                                               |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>31</b>    |                        |
| <b>32</b> Retained earnings, endowment, accumulated income, or other funds                                                               |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                   | <b>32</b>    |                        |
| <b>33</b> <b>Total net assets or fund balances</b>                                                                                       |                                                                                                                                                                                                                                                                                                                            | 24,341,031.                                                                                                                                                       | <b>33</b>    | 27,360,415.            |
| <b>34</b> <b>Total liabilities and net assets/fund balances</b>                                                                          | 119,654,925.                                                                                                                                                                                                                                                                                                               | <b>34</b>                                                                                                                                                         | 125,348,888. |                        |

Form 990 (2013)

**Part XI Reconciliation 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  | 125,111,246. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)                                                       | 2  | 122,720,788. |
| 3  | Revenue less expenses. Subtract line 2 from line 1                                                             | 3  | 2,390,458.   |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | 4  | 24,341,031.  |
| 5  | Net unrealized gains (losses) on investments                                                                   | 5  | 628,559.     |
| 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  | 367.         |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 27,360,415.  |

**Part XII Financial Statements and Reporting**

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

☒

- 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?  
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?  
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?  
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?
- 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

|    | Yes | No |
|----|-----|----|
| 2a |     | X  |
| 2b | X   |    |
| 2c | X   |    |
| 3a | X   |    |
| 3b | X   |    |

Form 990 (2013)



**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 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")                                                                                                  |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                                                     |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge                                                                                             |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3                                                                                                                                                                        |          |          |          |          |          |           |
| <b>5</b> 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) |          |          |          |          |          |           |
| <b>6 Public support.</b> 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 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>7</b> Amounts from line 4                                                                                                                                                                                     |          |          |          |          |          |           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                                                          |          |          |          |          |          |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on                                                                                                      |          |          |          |          |          |           |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                                                                                                        |          |          |          |          |          |           |
| <b>11 Total support.</b> Add lines 7 through 10                                                                                                                                                                  |          |          |          |          |          |           |
| <b>12</b> Gross receipts from related activities, etc. (see instructions)                                                                                                                                        |          |          |          |          | 12       |           |
| <b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|                                                                                                                                                                                                                                                                                                                                                                                                                                 |    |   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---|
| <b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))                                                                                                                                                                                                                                                                                                                                | 14 | % |
| <b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14                                                                                                                                                                                                                                                                                                                                                      | 15 | % |
| <b>16a 33 1/3% support test - 2013.</b> 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 <input type="checkbox"/>                                                                                                                                                                            |    |   |
| <b>b 33 1/3% support test - 2012.</b> 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 <input type="checkbox"/>                                                                                                                                                                         |    |   |
| <b>17a 10% -facts-and-circumstances test - 2013.</b> 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 <input type="checkbox"/>    |    |   |
| <b>b 10% -facts-and-circumstances test - 2012.</b> 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 <input type="checkbox"/> |    |   |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>                                                                                                                                                                                                                                                           |    |   |

Schedule A (Form 990 or 990-EZ) 2013

**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 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")                                                                       | 9,622.    | 5,778.    | 51,477.   | 39,373.   | 6,420.    | 112,670.  |
| <b>2</b> 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 | 133261263 | 129109930 | 132809154 | 123642600 | 124665009 | 643487956 |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513                                                                             |           |           |           |           |           |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                          |           |           |           |           |           |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge                                                                  |           |           |           |           |           |           |
| <b>6 Total.</b> Add lines 1 through 5                                                                                                                                             | 133270885 | 129115708 | 132860631 | 123681973 | 124671429 | 643600626 |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons                                                                                                |           |           |           |           |           | 0.        |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |           |           |           |           |           | 0.        |
| <b>c</b> Add lines 7a and 7b                                                                                                                                                      |           |           |           |           |           | 0.        |
| <b>8 Public support.</b> (Subtract line 7c from line 6)                                                                                                                           |           |           |           |           |           | 643600626 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►                                                                                                                                                                    | (a) 2009  | (b) 2010  | (c) 2011  | (d) 2012  | (e) 2013  | (f) Total |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>9</b> Amounts from line 6                                                                                                                                                                                     | 133270885 | 129115708 | 132860631 | 123681973 | 124671429 | 643600626 |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                                                        | 587,594.  | 631,489.  | 320,746.  | 419,736.  | 452,343.  | 2411908.  |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                                                                                                 |           |           |           |           |           |           |
| <b>c</b> Add lines 10a and 10b                                                                                                                                                                                   | 587,594.  | 631,489.  | 320,746.  | 419,736.  | 452,343.  | 2411908.  |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on                                                                            |           |           |           |           |           |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                                                                                                        | 686,791.  |           | 15,376.   | 8,500.    | 107,054.  | 817,721.  |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12)                                                                                                                                                          | 134545270 | 129747197 | 133196753 | 124110209 | 125230826 | 646830255 |
| <b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> |           |           |           |           |           |           |

**Section C. Computation of Public Support Percentage**

|                                                                                                  |    |         |
|--------------------------------------------------------------------------------------------------|----|---------|
| <b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) | 15 | 99.50 % |
| <b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15                      | 16 | 99.35 % |

**Section D. Computation of Investment Income Percentage**

|                                                                                                       |    |       |
|-------------------------------------------------------------------------------------------------------|----|-------|
| <b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) | 17 | .37 % |
| <b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17                        | 18 | .39 % |

**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)**

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**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.

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

**THE GUARDIAN FOUNDATION, INC.-AFFILIATES**

Employer identification number

**91-1842720**

**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?                                                            |                         | <input type="checkbox"/> Yes <input type="checkbox"/> 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? |                         | <input type="checkbox"/> Yes <input type="checkbox"/> 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).

|                                                                                              |                                                                              |
|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) | <input type="checkbox"/> Preservation of an historically important land area |
| <input type="checkbox"/> Protection of natural habitat                                       | <input type="checkbox"/> Preservation of a certified historic structure      |
| <input type="checkbox"/> Preservation of open space                                          |                                                                              |

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

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

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

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

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

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

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

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

9 In Part 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 exhibitiond ☐ Loan or exchange programsb ☐ Scholarly researche ☐ Other \_\_\_\_\_c ☐ Preservation for future generations

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:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

|    | Amount |
|----|--------|
| 1c |        |
| 1d |        |
| 1e |        |
| 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:

(i) unrelated organizations

(ii) related organizations

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

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

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

**Part VI Land, Buildings, and Equipment.**

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                                                                                                  |                                      | 4,840,044.                      |                              | 4,840,044.     |
| b Buildings                                                                                              |                                      | 76,857,004.                     | 36,478,367.                  | 40,378,637.    |
| c Leasehold improvements                                                                                 |                                      | 102,396.                        | 95,278.                      | 7,118.         |
| d Equipment                                                                                              |                                      | 16,705,581.                     | 11,323,705.                  | 5,381,876.     |
| e Other                                                                                                  |                                      | 1,425,955.                      | 758,287.                     | 667,668.       |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) |                                      |                                 |                              | 51,275,343.    |

**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                                         |                |                                                           |
| (3) Other                                                                 |                |                                                           |
| (A)                                                                       |                |                                                           |
| (B)                                                                       |                |                                                           |
| (C)                                                                       |                |                                                           |
| (D)                                                                       |                |                                                           |
| (E)                                                                       |                |                                                           |
| (F)                                                                       |                |                                                           |
| (G)                                                                       |                |                                                           |
| (H)                                                                       |                |                                                           |
| <b>Total.</b> (Col. (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 |
|---------------------------------------------------------------------------|----------------|-----------------------------------------------------------|
| (1)                                                                       |                |                                                           |
| (2)                                                                       |                |                                                           |
| (3)                                                                       |                |                                                           |
| (4)                                                                       |                |                                                           |
| (5)                                                                       |                |                                                           |
| (6)                                                                       |                |                                                           |
| (7)                                                                       |                |                                                           |
| (8)                                                                       |                |                                                           |
| (9)                                                                       |                |                                                           |
| <b>Total.</b> (Col. (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 |
|--------------------------------------------------------------------|----------------|
| (1) ASSETS WHOSE USE IS LIMITED                                    | 11,690,502.    |
| (2) DEPOSITS                                                       | 59,000.        |
| (3) ESTIMATED THIRD PARTY PAYOR SETTLEMENTS                        | 220,386.       |
| (4) OTHER ASSETS                                                   | 676,100.       |
| (5) OTHER CURRENT ASSETS                                           | 1,897,350.     |
| (6) RESIDENT TRUST FUNDS                                           | 422,924.       |
| (7) RESTRICTED CASH                                                | 86,256.        |
| (8)                                                                |                |
| (9)                                                                |                |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) | 15,052,518.    |

**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 |
| (1) Federal income taxes                                           |                |
| (2) ESTIMATED THIRD PARTY SETTLEMENTS                              | 2,862.         |
| (3) RESIDENT TRUST FUNDS                                           | 421,695.       |
| (4) DUE TO RELATED PARTIES                                         | 201,450.       |
| (5) DUE TO MANAGEMENT COMPANY                                      | 83,033.        |
| (6)                                                                |                |
| (7)                                                                |                |
| (8)                                                                |                |
| (9)                                                                |                |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25 ) | 709,040.       |

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            | 125,739,805. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12.             |    |              |              |
| a | Net unrealized gains on investments                                             | 2a | 628,559.     |              |
| 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 | 628,559.     |              |
| 3 | Subtract line 2e from line 1                                                    | 3  | 125,111,246. |              |
| 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 | 2,314,336.   |              |
| c | Add lines 4a and 4b                                                             | 4c | 2,314,336.   |              |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5  | 127,425,582. |              |

**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            | 122,720,797. |
| 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 | -2,314,336.  |              |
| e | Add lines 2a through 2d                                                          | 2e | -2,314,336.  |              |
| 3 | Subtract line 2e from line 1                                                     | 3  | 125,035,133. |              |
| 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 | 0.           |              |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5  | 125,035,133. |              |

**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.

**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" on 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](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

**THE GUARDIAN FOUNDATION, INC.-AFFILIATES**

Employer identification number

**91-1842720**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

☐ First-class or charter travel

☒ Travel for companions

☒ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (e.g., maid, chauffeur, chef)

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

**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

☒ Independent compensation consultant

☒ Form 990 of other organizations

☐ Written employment contract

☒ Compensation survey or study

☒ Approval by the board or compensation committee

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment?

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?

**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization?

**b** Any related organization?

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?

**b** Any related organization?

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

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

**1b** X

**2** X

**4a** X

**4b** X

**4c** X

**5a** X

**5b** X

**6a** X

**6b** X

**7** X

**8** X

**9**

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

Schedule J (Form 990) 2013



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.

PART I, LINE 1A:

EXPLANATION: SPOUSES WERE INVITED TO ATTEND THE ANNUAL RISK MANAGEMENT  
CONFERENCE. ANNUAL BONUS IS NET AMOUNT, SO BONUS IS GROSSED UP TO OBTAIN  
THE NET (FLCP).

PART I, LINE 7:

EXPLANATION: BONUSES ARE DETERMINED BY THE COMPENSATION COMMITTEE BASED ON  
SALARY AND COMPARATIVE STUDIES. BONUS AMOUNTS ARE APPROVED BY THE BOARD.



**SCHEDULE K**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

► Complete if the organization answered "Yes" on 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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

**THE GUARDIAN FOUNDATION, INC. - AFFILIATES**

Employer identification number  
**91-1842720**

**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) Pooled financing |    |
|--------------------------------------------------|----------------|-------------|-----------------|-----------------|--------------------------------|--------------|----|-------------------------|----|----------------------|----|
|                                                  |                |             |                 |                 |                                | Yes          | No | Yes                     | No | Yes                  | No |
| <b>A</b> NASSAU COUNTY, FLORIDA                  | 59-1863042     | 63157PAA1   | 01/03/08        | 11150000.       | ACQUIRE AND BUILD NEW FACILITY |              | X  |                         | X  |                      | X  |
| <b>B</b> MISSISSIPPI BS FIN CORP                 | 64-0679132     | 605279GU6   | 10/10/07        | 24295000.       | ACQUIRED A DD FACILITY         |              | X  |                         | X  |                      | X  |
| <b>C</b> VA SMALL BS FIN AUTHORITY               | 54-1300845     | 928104KK3   | 08/17/07        | 4,705,000.      | ACQUIRE A DD FACILITY          |              | X  |                         | X  |                      | X  |
| <b>D</b> LIGHTHOUSE OF REVERE ISSUE, SERIES 2012 | 04-3431814     | NONE        | 06/14/12        | 8,000,000.      | REFINANCE                      |              | X  |                         | X  |                      | X  |

**Part II Proceeds**

|                                                                                                           | A    |    | B           |             | C          |    | D          |
|-----------------------------------------------------------------------------------------------------------|------|----|-------------|-------------|------------|----|------------|
|                                                                                                           | Yes  | No | Yes         | No          | Yes        | No |            |
| 1 Amount of bonds retired                                                                                 |      |    |             |             |            |    |            |
| 2 Amount of bonds legally defeased                                                                        |      |    |             |             |            |    |            |
| 3 Total proceeds of issue                                                                                 |      |    | 11,150,000. | 24,295,000. | 4,705,000. |    | 4,864,785. |
| 4 Gross proceeds in reserve funds                                                                         |      |    | 896,200.    | 1,607,917.  | 392,083.   |    |            |
| 5 Capitalized interest from proceeds                                                                      |      |    |             |             |            |    |            |
| 6 Proceeds in refunding escrows                                                                           |      |    |             |             |            |    |            |
| 7 Issuance costs from proceeds                                                                            |      |    | 129,983.    | 423,073.    | 94,035.    |    | 137,000.   |
| 8 Credit enhancement from proceeds                                                                        |      |    |             |             |            |    |            |
| 9 Working capital expenditures from proceeds                                                              |      |    |             |             |            |    |            |
| 10 Capital expenditures from proceeds                                                                     |      |    | 10,123,817. | 22,264,010. | 4,218,882. |    |            |
| 11 Other spent proceeds                                                                                   |      |    |             |             |            |    |            |
| 12 Other unspent proceeds                                                                                 |      |    |             |             |            |    |            |
| 13 Year of substantial completion                                                                         | 2008 |    | 2007        |             | 2007       |    |            |
|                                                                                                           | Yes  | No | Yes         | No          | Yes        | No |            |
| 14 Were the bonds issued as part of a current refunding issue?                                            |      | X  |             | X           |            | X  |            |
| 15 Were the bonds issued as part of an advance refunding issue?                                           |      | X  |             | X           |            | X  |            |
| 16 Has the final allocation of proceeds been made?                                                        | X    |    | X           |             | X          |    | X          |
| 17 Does the organization maintain adequate books and records to support the final allocation of proceeds? | X    |    | X           |             | X          |    | X          |

**Part III Private Business Use**

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

**Part III Private Business Use (Continued)**

|                                                                                                                                                                                                                                               | A   |    | B   |    | C   |    | D   |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|----|-----|----|-----|----|
|                                                                                                                                                                                                                                               | Yes | No | Yes | No | Yes | No | Yes | No |
| <b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property?                                                                                                                    |     | X  |     | X  |     | X  |     | X  |
| <b>b</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?                                                   |     |    |     |    |     |    |     |    |
| <b>c</b> Are there any research agreements that may result in private business use of bond-financed property?                                                                                                                                 |     | X  |     | X  |     | X  |     | X  |
| <b>d</b> 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?                                                               |     |    |     |    |     |    |     |    |
| <b>4</b> 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                                                                      |     | %  |     | %  |     | %  |     | %  |
| <b>5</b> 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 |     | %  |     | %  |     | %  |     | %  |
| <b>6</b> Total of lines 4 and 5                                                                                                                                                                                                               |     | %  |     | %  |     | %  |     | %  |
| <b>7</b> Does the bond issue meet the private security or payment test?                                                                                                                                                                       |     | X  |     | X  |     | X  |     | X  |
| <b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?                                                             |     | X  |     | X  |     | X  |     | X  |
| <b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of                                                                                                                                              |     | %  |     | %  |     | %  |     | %  |
| <b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?                                                                                                                            |     |    |     |    |     |    |     |    |
| <b>9</b> 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?                           |     |    |     |    |     |    |     |    |

**Part IV Arbitrage**

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

## Part IV Arbitrage (Continued)

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

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

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

THE GUARDIAN FOUNDATION, INC.-AFFILIATES

Employer identification number

91-1842720

**FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:**

THE SNF/ALF'S PROVIDE NURSING, REHABILITATION AND ASSISTED LIVING SERVICES BASED ON CLIENT NEEDS. THE NURSING CENTERS FOCUS ON BOTH SHORT-TERM REHABILITATION RESIDENTS AND LONG-TERM RESIDENTS WITH MULTIPLE MEDICAL, COGNITIVE AND EMOTIONAL ISSUES. THE ASSISTED LIVING CENTERS FOCUS ON LONG TERM RESIDENTS REQUIRING ACTIVITIES OF DAILY LIVING SUPPORT. IN 2013, THE SNF/ALF HEALTHCARE PROFESSIONALS AND VOLUNTEERS SERVED OVER 2,000 PATIENTS IN THEIR VARIOUS PROGRAMS.

**CARE OF THE ELDERLY:**

THE CORPORATIONS ARE ORGANIZED AND OPERATE EXCLUSIVELY FOR CHARITABLE USES AND PURPOSES. THEIR LONG-TERM CHARITABLE MISSION IS TO PROVIDE CARE FOR THE ELDERLY AND DEVELOPMENTALLY DELAYED INDIVIDUALS.

GUARDIAN CENTER, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE COMMONWEALTH OF MASSACHUSETTS. THEY OWN AND OPERATE A 123-BED NURSING FACILITY LOCATED IN BROCKTON, MA.

GUARDIAN HOSPICE OF MA, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE COMMONWEALTH OF MASSACHUSETTS. THEY PROVIDE HOSPICE, PALLIATIVE, AND BEREAVEMENT CARE FOR PATIENTS AND RESIDENTS OF MA.

LIGHTHOUSE OF REVERE, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE COMMONWEALTH OF MASSACHUSETTS. THEY OWN AND OPERATE A 123-BED NURSING FACILITY LOCATED IN REVERE, MA.

Name of the organization

THE GUARDIAN FOUNDATION, INC.-AFFILIATES

Employer identification number

91-1842720

NAAMANS CREEK CARE, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE COMMONWEALTH OF PENNSYLVANIA. THEY OWN AND OPERATE A 90-BED NURSING FACILITY LOCATED IN GARNET VALLEY, PA.

ROLLING MEADOWS, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE COMMONWEALTH OF PENNSYLVANIA. THEY OWN AND OPERATE A 121-BED NURSING FACILITY LOCATED IN WAYNESBURG, PA.

SOMERSET CARE, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE COMMONWEALTH OF PENNSYLVANIA. THEY OWN AND OPERATE A 150-BED NURSING FACILITY AND AN 11-UNIT INDEPENDENT LIVING FACILITY LOCATED IN BERLIN, PA.

PENNSYLVANIA LTC, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE COMMONWEALTH OF PENNSYLVANIA. THEY OWN AND OPERATE LINWOOD NURSING AND REHABILITATION CENTER, A 102-BED NURSING FACILITY LOCATED IN SCRANTON, PA., AND EDGEHILL NURSING AND REHABILITATION CENTER, A 60-BED NURSING FACILITY LOCATED IN GLENSIDE, PA.

RBRC, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE COMMONWEALTH OF KENTUCKY. THEY OWN AND OPERATE A SENIOR HOUSING COMMUNITY CONSISTING OF A 40-BED SKILLED NURSING FACILITY, ALONG WITH 12 PERSONAL CARE BEDS, 18 ASSISTED LIVING FACILITIES, AN ADULT DAY CARE CENTER, AND A CHILD DAY CARE CENTER LOCATED IN KUTTAWA, KY.

THE OVERALL AGGREGATE PATIENT MIX IN FACILITIES OPERATED BY THESE AFFILIATES IS CHARACTERIZED BY A HIGH LEVEL OF INDIGENT PATIENTS, AND THE COST OF CARING FOR THESE PATIENTS IS PRIMARILY PAID FOR THROUGH THE MEDICAID AND MEDICARE PROGRAMS.

Name of the organization

THE GUARDIAN FOUNDATION, INC.-AFFILIATES

Employer identification number

91-1842720

ADMINISTRATIVE SERVICES:

HEALTH SYSTEMS, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE STATE OF GEORGIA. HEALTH SYSTEMS WAS ORGANIZED AND OPERATES TO CONSULT, ADVISE, AND ASSIST THE MANAGEMENT OF NONPROFIT NURSING HOMES, HOSPICE, AND RETIREMENT FACILITIES.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

GUARDIAN HOSPICE AND PALLIATIVE CARE UNDERSTANDS THAT DEATH IS AN INTEGRAL PART OF LIFE. HOSPICE PROVIDES SPECIALIZED COMPREHENSIVE CARE, INCLUDING MEDICAL, SPIRITUAL, PSYCHO/SOCIAL AND BEREAVEMENT SUPPORT TO ASSIST PATIENTS AND THEIR FAMILIES ACHIEVE A DIGNIFIED END OF LIFE. HOSPICE AND PALLIATIVE CARE FOCUSES ON THE PALLIATION OF A TERMINALLY ILL PATIENT'S SYMPTOMS. THE SYMPTOMS CAN BE PHYSICAL, EMOTIONAL, SPIRITUAL, OR PSYCHOSOCIAL IN NATURE. HOSPICE FOCUSES ON PAIN MANAGEMENT AND SYMPTOM RELIEF THROUGH A MULTI-DISCIPLINARY CLINICAL APPROACH WHICH INCLUDES MEDICAL STAFF, SOCIAL WORKERS, AND CHAPLAINS. THE GOAL OF THE PROGRAM IS TO BRING COMFORT, SELF-RESPECT, AND TRANQUILITY TO PEOPLE IN THE FINAL STAGE OF LIFE. IN 2013, GUARDIAN HOSPICES' HEALTHCARE PROFESSIONALS AND VOLUNTEERS SERVED OVER 200 PATIENTS IN THEIR HOSPICE AND PALLIATIVE CARE PROGRAMS.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

THE ICF/DD FACILITIES PROVIDE A WIDE VARIETY OF SERVICES BASED ON CLIENT NEEDS, WHICH VARY ACCORDING TO AGE AND LEVEL OF INTELLECTUAL AND DEVELOPMENTAL DISABILITIES. IN ADDITION TO PROVIDING A HOME-LIKE ENVIRONMENT WITH PERSONAL AND SUPPORT SERVICES, ICFS/DD SERVE AS

Name of the organization

THE GUARDIAN FOUNDATION, INC.-AFFILIATES

Employer identification number

91-1842720

TEACHING /TRAINING FACILITIES THAT MAKE USE OF SOPHISTICATED CLIENT ASSESSMENT TOOLS TO DETERMINE CLIENTS' MEDICAL, DIETARY, PSYCHOLOGICAL AND SOCIAL NEEDS. ASSISTANCE IS ALSO PROVIDED FOR THOSE CLIENTS REQUIRING BEHAVIOR MANAGEMENT OR IMPULSE CONTROL. A BROAD RANGE OF SERVICES ARE OFFERED IN ICFS/DD TO MEET THE COMPLEX NEEDS OF CLIENTS WHILE ENHANCING THEIR QUALITY OF LIFE.

CARE OF DEVELOPMENTALLY DISABLED:

CENTRAL FLORIDA COMMUNITIES, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE STATE OF FLORIDA. THEY OWN AND OPERATE THREE INTERMEDIATE CARE FACILITIES FOR THE DEVELOPMENTALLY DISABLED AND 17 GROUP HOMES LOCATED IN CENTRAL FLORIDA.

FLORIDA CARE PROPERTIES, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE STATE OF FLORIDA. THEY OWN AND OPERATE FIVE DAY PROGRAM SERVICE FACILITIES FOR THE DEVELOPMENTALLY DISABLED IN FLORIDA AND MISSISSIPPI. THEY PROVIDE SERVICES TO APPROXIMATELY 600 INDIVIDUALS.

NASSAU CARE CENTERS, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE STATE OF FLORIDA. THEY OWN AND OPERATE THREE INTERMEDIATE CARE HOMES FOR THE DEVELOPMENTALLY DISABLED FROM THREE SITES LOCATED IN NASSAU COUNTY, FL.

AICC, INC. IS A NONPROFIT CORPORATION CREATED UNDER THE NONPROFIT CORPORATION LAWS OF THE STATE OF FLORIDA. THEY OWN A FACILITY IN NASSAU COUNTY, FL., WHERE SERVICES ARE PROVIDED TO THE DEVELOPMENTALLY DISABLED.

THE SERVICES PROVIDED BY THESE AFFILIATES INCLUDE ROOM AND BOARD (EXCEPT FLORIDA CARE PROPERTIES), SUPERVISION, AND TRAINING ACTIVITIES

Name of the organization

THE GUARDIAN FOUNDATION, INC.-AFFILIATES

Employer identification number

91-1842720

FOR DEVELOPMENTALLY DISABLED INDIVIDUALS. MAXIMUM EFFORT IS DEVOTED TO TEACHING THESE INDIVIDUALS BASIC SKILLS SUCH AS DRESSING AND PERSONAL HYGIENE, AND, WHERE POSSIBLE, VOCATION SKILLS THAT WILL ALLOW THE INDIVIDUAL TO BECOME GAINFULLY EMPLOYED IN SOME CAPACITY.

FORM 990, PART VI, SECTION A, LINE 3:

EXPLANATION: SOME OF THE AFFILIATES ORGANIZATIONS HAVE DELEGATED OPERATIONAL CONTROL TO A MANAGEMENT COMPANY.

FORM 990, PART VI, SECTION A, LINE 8B:

EXPLANATION: THE AFFILIATE ORGANIZATIONS DO NOT HAVE COMMITTEES TO ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: PRIOR TO FILING, A DRAFT FORM 990 IS REVIEWED BY SENIOR MANAGEMENT. A FINAL DRAFT OF FORM 990 IS SENT TO THE BOARD OF DIRECTORS WITH AN INDICATION OF AN ANTICIPATED FILING DATE. THE DIRECTORS ARE GIVEN THE OPPORTUNITY TO RAISE ANY ISSUES OF CONCERN. THESE ISSUES ARE DISCUSSED AND INCORPORATED IN THE FINAL FORM 990 AS NECESSARY. THE FORM 990 IS FILED AFTER BOARD APPROVAL.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: THE CONFLICT OF INTEREST POLICY IS REVIEWED WITH THE DIRECTORS ANNUALLY. THE ORGANIZATION MONITORS TRANSACTIONS AND ARRANGEMENTS THAT COULD RESULT IN A CONFLICT. IF EVIDENCE SUGGESTS A CONFLICT OF INTEREST, THE ORGANIZATION PERFORMS DUE DILIGENCE PROCEDURES TO AND DETERMINES, BY A MAJORITY VOTE OF THE GOVERNING BOARD, WHETHER OR NOT A CONFLICT EXISTS.

OUTSIDE ADVISORS MAY BE USED.



Name of the organization

THE GUARDIAN FOUNDATION, INC.-AFFILIATES

Employer identification number

91-1842720

FORM 990, PART VI, SECTION B, LINE 15:

EXPLANATION: THE COMPENSATION OF KEY MANAGEMENT PERSONNEL IS REVIEWED AT LEAST ANNUALLY BY THE RESPECTIVE MANAGEMENT COMPANIES. THE MANAGEMENT COMPANY MAY ENGAGE AN INDEPENDENT COMPENSATION CONSULTANT EXPERIENCED IN NON-PROFIT ISSUES. THE CONSULTANT PROVIDES THE MANAGEMENT COMPANY A REPORT DETAILING THE COMPENSATION RANGES FOR EACH EXECUTIVE POSITION. THE MANAGEMENT COMPANY THEN EVALUATES PERFORMANCE OF THE EXECUTIVES OF THE ORGANIZATION. THE MANAGEMENT COMPANY IMPLEMENTS THE SALARY INCREASES BASED ON THEIR EVALUATIONS.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONSULTING FEES:

|                                 |            |
|---------------------------------|------------|
| PROGRAM SERVICE EXPENSES        | 1,659,830. |
| MANAGEMENT AND GENERAL EXPENSES | 1,015,006. |
| FUNDRAISING EXPENSES            | 0.         |
| TOTAL EXPENSES                  | 2,674,836. |

MEDICAL PROFESSIONALS:

|                                 |            |
|---------------------------------|------------|
| PROGRAM SERVICE EXPENSES        | 9,113,832. |
| MANAGEMENT AND GENERAL EXPENSES | 0.         |
| FUNDRAISING EXPENSES            | 0.         |
| TOTAL EXPENSES                  | 9,113,832. |

Name of the organization

THE GUARDIAN FOUNDATION, INC.-AFFILIATES

Employer identification number

91-1842720

## PROFESSIONAL FEES:

|                                 |          |
|---------------------------------|----------|
| PROGRAM SERVICE EXPENSES        | 0.       |
| MANAGEMENT AND GENERAL EXPENSES | 785,966. |
| FUNDRAISING EXPENSES            | 0.       |
| TOTAL EXPENSES                  | 785,966. |

## COLLECTION:

|                                                        |             |
|--------------------------------------------------------|-------------|
| PROGRAM SERVICE EXPENSES                               | 0.          |
| MANAGEMENT AND GENERAL EXPENSES                        | 25,890.     |
| FUNDRAISING EXPENSES                                   | 0.          |
| TOTAL EXPENSES                                         | 25,890.     |
| TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A | 12,600,524. |

## FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

|                                  |      |
|----------------------------------|------|
| ASSET TRANSFER TO RELATED ENTITY | 367. |
|----------------------------------|------|

## FORM 990 PART XII LINE 2

EXPLANATION: THE ORGANIZATION'S FINANCIAL STATEMENTS ARE AUDITED BY AN  
INDEPENDENT ACCOUNTANT. THE BOARD OF DIRECTORS ASSUMES RESPONSIBILITY  
OF OVERSIGHT OF THE AUDIT AND THE SELECTION OF THE INDEPENDENT AUDITOR.  
THERE HAS BEEN NO CHANGE IN THE OVERSIGHT OR SELECTION PROCESSES.







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

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

|                                                                                                         | Yes | No                                  |
|---------------------------------------------------------------------------------------------------------|-----|-------------------------------------|
| <b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity   |     | <input checked="" type="checkbox"/> |
| <b>b</b> Gift, grant, or capital contribution to related organization(s)                                |     | <input checked="" type="checkbox"/> |
| <b>c</b> Gift, grant, or capital contribution from related organization(s)                              |     | <input checked="" type="checkbox"/> |
| <b>d</b> Loans or loan guarantees to or for related organization(s)                                     |     | <input checked="" type="checkbox"/> |
| <b>e</b> Loans or loan guarantees by related organization(s)                                            |     | <input checked="" type="checkbox"/> |
| <b>f</b> Dividends from related organization(s)                                                         |     | <input checked="" type="checkbox"/> |
| <b>g</b> Sale of assets to related organization(s)                                                      |     | <input checked="" type="checkbox"/> |
| <b>h</b> Purchase of assets from related organization(s)                                                |     | <input checked="" type="checkbox"/> |
| <b>i</b> Exchange of assets with related organization(s)                                                |     | <input checked="" type="checkbox"/> |
| <b>j</b> Lease of facilities, equipment, or other assets to related organization(s)                     |     | <input checked="" type="checkbox"/> |
| <b>k</b> Lease of facilities, equipment, or other assets from related organization(s)                   |     | <input checked="" type="checkbox"/> |
| <b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) |     | <input checked="" type="checkbox"/> |
| <b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)  |     | <input checked="" type="checkbox"/> |
| <b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)  |     | <input checked="" type="checkbox"/> |
| <b>o</b> Sharing of paid employees with related organization(s)                                         |     | <input checked="" type="checkbox"/> |
| <b>p</b> Reimbursement paid to related organization(s) for expenses                                     |     | <input checked="" type="checkbox"/> |
| <b>q</b> Reimbursement paid by related organization(s) for expenses                                     |     | <input checked="" type="checkbox"/> |
| <b>r</b> Other transfer of cash or property to related organization(s)                                  |     | <input checked="" type="checkbox"/> |
| <b>s</b> Other transfer of cash or property from related organization(s)                                |     | <input checked="" type="checkbox"/> |

**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)<br>Name of related organization | (b)<br>Transaction<br>type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|-----|-------------------------------------|----------------------------------|------------------------|----------------------------------------------|
| (1) |                                     |                                  |                        |                                              |
| (2) |                                     |                                  |                        |                                              |
| (3) |                                     |                                  |                        |                                              |
| (4) |                                     |                                  |                        |                                              |
| (5) |                                     |                                  |                        |                                              |
| (6) |                                     |                                  |                        |                                              |



**Part VII** Supplemental Information

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



FORM 990

LINE H(B) - LIST OF AFFILIATED  
ORGANIZATIONS INCLUDED IN GROUP RETURN

STATEMENT 1

| NAME OF ORGANIZATION                 | ORGANIZATION'S ADDRESS                                          | EMPLOYER ID |
|--------------------------------------|-----------------------------------------------------------------|-------------|
| AICC, INC.                           | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 58-1970292  |
| NASSAU CARE CENTERS, INC.            | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 37-1539659  |
| ROLLING MEADOWS CARE, INC.           | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 23-2775455  |
| HEALTH SYSTEMS, INC.                 | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 58-2427289  |
| RBRC, INC.                           | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 58-2361338  |
| NAAMANS CREEK CARE, INC.             | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 23-2786326  |
| CENTRAL FLORDIA COMMUNITIES,<br>INC. | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 58-2550001  |
| PENNSYLVANIA LTC, INC.               | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 52-1733500  |
| GUARDIAN CENTER, INC.                | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 04-3337979  |
| LIGHTHOUSE OF REVERE, INC.           | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 04-3240874  |
| SOMERSET, INC.                       | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 58-2087733  |
| GUARDIAN HOSPICE OF MA, INC.         | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 65-1210959  |

THE GUARDIAN FOUNDATION, INC.-AFFILIATES

---

91-1842720

---

FLORIDA CARE PROPERTIES, INC.

3575 PIEDMONT RD NE, BLDG  
15-930 - ATLANTA, GA  
30305-1627

58-2550002

SOMERSET MEADOWS, INC.

3575 PIEDMONT RD NE, BLDG  
15-930 - ATLANTA, GA  
30305-1627

45-4779349

FORM 8868

LIST OF AFFILIATED  
ORGANIZATIONS INCLUDED IN GROUP RETURN

STATEMENT 2

| NAME OF ORGANIZATION                 | ORGANIZATION'S ADDRESS                                          | EMPLOYER ID |
|--------------------------------------|-----------------------------------------------------------------|-------------|
| AICC, INC.                           | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 58-1970292  |
| NASSAU CARE CENTERS, INC.            | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 37-1539659  |
| ROLLING MEADOWS CARE, INC.           | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 23-2775455  |
| HEALTH SYSTEMS, INC.                 | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 58-2427289  |
| RBRC, INC.                           | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 58-2361338  |
| NAAMANS CREEK CARE, INC.             | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 23-2786326  |
| CENTRAL FLORDIA COMMUNITIES,<br>INC. | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 58-2550001  |
| PENNSYLVANIA LTC, INC.               | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 52-1733500  |
| GUARDIAN CENTER, INC.                | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 04-3337979  |
| LIGHTHOUSE OF REVERE, INC.           | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 04-3240874  |
| SOMERSET, INC.                       | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 58-2087733  |
| GUARDIAN HOSPICE OF MA, INC.         | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 65-1210959  |

THE GUARDIAN FOUNDATION, INC.-AFFILIATES

91-1842720

|                               |                                                                 |            |
|-------------------------------|-----------------------------------------------------------------|------------|
| FLORIDA CARE PROPERTIES, INC. | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 58-2550002 |
| SOMERSET MEADOWS, INC.        | 3575 PIEDMONT RD NE, BLDG<br>15-930 - ATLANTA, GA<br>30305-1627 | 45-4779349 |

FORM 8868

LIST OF AFFILIATED  
ORGANIZATIONS INCLUDED IN GROUP RETURN

STATEMENT 2

| NAME OF ORGANIZATION                 | ORGANIZATION'S ADDRESS                                | EMPLOYER ID |
|--------------------------------------|-------------------------------------------------------|-------------|
| AICC, INC.                           | 15 PIEDMONT CENTER, SUITE 9310<br>- ATLANTA, GA 30305 | 58-1970292  |
| NASSAU CARE CENTERS, INC.            | 15 PIEDMONT CENTER, SUITE 930<br>- ATLANTA, GA 30305  | 80-0243327  |
| ROLLING MEADOWS CARE, INC.           | 15 PIEDMONT CENTER, SUITE 930<br>- ATLANTA, GA 30305  | 23-2775455  |
| HEALTH SYSTEMS, INC.                 | 15 PIEDMONT CENTER, SUITE 930<br>- ATLANTA, GA 30305  | 58-2427289  |
| RBRC, INC.                           | 15 PIEDMONT CENTER, SUITE 9310<br>- ATLANTA, GA 30305 | 58-2361338  |
| NAAMANS CREEK CARE, INC.             | 15 PIEDMONT CENTER, SUITE 930<br>- ATLANTA, GA 30305  | 23-2786323  |
| CENTRAL FLORDIA COMMUNITIES,<br>INC. | 15 PIEDMONT CENTER, SUITE 930<br>- ATLANTA, GA 30305  | 58-2550001  |
| PENNSYLVANIA LTC, INC.               | 15 PIEDMONT CENTER, SUITE 930<br>- ATLANTA, GA 30305  | 52-1733500  |
| GUARDIAN CENTER, INC.                | 15 PIEDMONT CENTER, SUITE 930<br>- ATLANTA, GA 30305  | 04-3337979  |
| LIGHTHOUSE OF REVERE, INC.           | 15 PIEDMONT CENTER, SUITE 930<br>- ATLANTA, GA 30305  | 04-3240874  |
| SOMERSET, INC.                       | 15 PIEDMONT CENTER, SUITE 930<br>- ATLANTA, GA 30305  | 58-2087733  |
| GUARDIAN HOSPICE OF MA, INC.         | 15 PIEDMONT CENTER, SUITE 930<br>- ATLANTA, GA 30305  | 65-1210959  |
| FLORIDA CARE PROPERTIES, INC.        | 15 PIEDMONT CENTER, SUITE 930<br>- ATLANTA, GA 30305  | 58-2550002  |
| SOMERSET MEADOWS, INC.               | 15 PIEDMONT CENTER, SUITE 930<br>- ATLANTA, GA 30305  | 45-4779349  |

# Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return.  
► Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868)

OMB No. 1545-1709

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

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

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

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

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

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

| Type or print                                                  | Name of exempt organization or other filer, see instructions.                                                                 | Employer identification number (EIN) or |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
|                                                                | <b>THE GUARDIAN FOUNDATION, INC.-AFFILIATES</b>                                                                               | <b>91-1842720</b>                       |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>15 PIEDMONT CTR, 3575 PIEDMONT ROAD, NO. 930</b> | Social security number (SSN)            |
|                                                                | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>ATLANTA, GA 30305</b>          |                                         |

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

| Application Is For                       | Return Code | Application Is For                | Return Code |
|------------------------------------------|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          | Form 990-T (corporation)          | 07          |
| Form 990-BL                              | 02          | Form 1041-A                       | 08          |
| Form 4720 (individual)                   | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                              | 04          | Form 5227                         | 10          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)      | 06          | Form 8870                         | 12          |

**WILLIAM F. ROWE, III**

- The books are in the care of ► **3575 PIEDMONT RD, SUITE 930 - ATLANTA, GA 30305**  
Telephone No. ► **404-233-6500** Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) **9193**. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☒ **X** and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 15, 2015**, to file the exempt organization return for the organization named above. The extension

is for the organization's return for:

- ☐ calendar year \_\_\_\_\_ or
- ☒ tax year beginning **JUL 1, 2013**, and ending **JUN 30, 2014**.

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

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

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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

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

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

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

| Enter filer's identifying number, see instructions                              |                                                                                                                               |
|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| Type or print<br>File by the due date for filing your return. See instructions. | Name of exempt organization or other filer, see instructions.<br><b>THE GUARDIAN FOUNDATION, INC.-AFFILIATES</b>              |
|                                                                                 | Employer identification number (EIN) or<br><b>91-1842720</b>                                                                  |
|                                                                                 | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>15 PIEDMONT CTR, 3575 PIEDMONT ROAD, NO. 930</b> |
|                                                                                 | Social security number (SSN)                                                                                                  |
|                                                                                 | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br><b>ATLANTA, GA 30305</b>          |

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

| Application Is For                       | Return Code | Application Is For                | Return Code |
|------------------------------------------|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          |                                   |             |
| Form 990-BL                              | 02          | Form 1041-A                       | 08          |
| Form 4720 (individual)                   | 03          | Form 4720 (other than individual) | 09          |
| Form 990-PF                              | 04          | Form 5227                         | 10          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 6069                         | 11          |
| Form 990-T (trust other than above)      | 06          | Form 8870                         | 12          |

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

**WILLIAM F. ROWE, III**

• The books are in the care of **3575 PIEDMONT RD, SUITE 930 - ATLANTA, GA 30305**

Telephone No. **404-233-6500**

Fax No.

• If the organization does not have an office or place of business in the United States, check this box ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) **9193**. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☒ **X** and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **MAY 15, 2015**

5 For calendar year , or other tax year beginning **JUL 1, 2013**, and ending **JUN 30, 2014**

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

☐ Change in accounting period

7 State in detail why you need the extension

**AN EXTENSION OF TIME IS NEEDED TO GATHER INFORMATION NECESSARY FOR A COMPLETE AND ACCURATE TAX RETURN.**

|                                                                                                                                                                                                                                      |    |    |    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|
| 8a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.                                                                                 | 8a | \$ | 0. |
| b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. | 8b | \$ | 0. |
| c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.                                                            | 8c | \$ | 0. |

**Signature and Verification must be completed for Part II only.**

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

Signature **William F. Rowe, III** Title **CPA**

Date **2.6.15**

Form 8868 (Rev. 1-2014)