



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 By law, the IRS generally cannot redact the information on the form

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

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 09-01-2013, 2013, and ending 08-31-2014

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

RIDGEVIEW INSTITUTE INC

Doing Business As

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

3995 SOUTH COBB DRIVE

Room/suite

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

SMYRNA, GA 300806397

D Employer identification number

58-2077522

E Telephone number

(770) 434-4567

G Gross receipts \$ 33,879,906

F Name and address of principal officer

FRANK SARTOR

3995 SOUTH COBB DRIVE

SMYRNA, GA 300806397

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.RIDGEVIEWINSTITUTE.COM

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation 1994

M State of legal domicile GA

Part I Summary																																																																								
Activities & Governance	<div><div>1</div><div>Briefly describe the organization's mission or most significant activities</div><div>TO PROVIDE A CONTINUUM OF MENTAL HEALTH AND ADDICTION TREATMENT SERVICES TO THE COMMUNITY</div><div></div><div></div><div></div><div></div><div>2</div><div>Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets</div></div>																																																																							
	<table><tr><td>3</td><td>Number of voting members of the governing body (Part VI, line 1a)</td><td>3</td><td>6</td></tr><tr><td>4</td><td>Number of independent voting members of the governing body (Part VI, line 1b)</td><td>4</td><td>3</td></tr><tr><td>5</td><td>Total number of individuals employed in calendar year 2013 (Part V, line 2a)</td><td>5</td><td>562</td></tr><tr><td>6</td><td>Total number of volunteers (estimate if necessary)</td><td>6</td><td>0</td></tr><tr><td>7a</td><td>Total unrelated business revenue from Part VIII, column (C), line 12</td><td>7a</td><td>0</td></tr><tr><td>b</td><td>Net unrelated business taxable income from Form 990-T, line 34</td><td>7b</td><td>0</td></tr></table>	3	Number of voting members of the governing body (Part VI, line 1a)	3	6	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	3	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	562	6	Total number of volunteers (estimate if necessary)	6	0	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0																																															
3	Number of voting members of the governing body (Part VI, line 1a)	3	6																																																																					
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	3																																																																					
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	562																																																																					
6	Total number of volunteers (estimate if necessary)	6	0																																																																					
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0																																																																					
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0																																																																					
<table><tr><th rowspan="6">Revenue</th><th rowspan="6"></th><th colspan="2">Prior Year</th><th colspan="2">Current Year</th></tr><tr><td>8</td><td>Contributions and grants (Part VIII, line 1h)</td><td>6,089</td><td>6,789</td></tr><tr><td>9</td><td>Program service revenue (Part VIII, line 2g)</td><td>31,882,416</td><td>33,405,194</td></tr><tr><td>10</td><td>Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td><td>59,016</td><td>40,844</td></tr><tr><td>11</td><td>Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td><td>-599,358</td><td>-348,622</td></tr><tr><td>12</td><td>Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td><td>31,348,163</td><td>33,104,205</td></tr><tr><td rowspan="7">Expenses</td><td>13</td><td>Grants and similar amounts paid (Part IX, column (A), lines 1–3)</td><td>0</td><td>0</td></tr><tr><td>14</td><td>Benefits paid to or for members (Part IX, column (A), line 4)</td><td>0</td><td>0</td></tr><tr><td>15</td><td>Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)</td><td>19,955,452</td><td>21,398,860</td></tr><tr><td>16a</td><td>Professional fundraising fees (Part IX, column (A), line 11e)</td><td>0</td><td>0</td></tr><tr><td>b</td><td>Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0</td><td></td><td></td></tr><tr><td>17</td><td>Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)</td><td>11,351,795</td><td>11,510,107</td></tr><tr><td>18</td><td>Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)</td><td>31,307,247</td><td>32,908,967</td></tr><tr><td rowspan="5">Net Assets or Fund Balances</td><td>19</td><td>Revenue less expenses Subtract line 18 from line 12</td><td>40,916</td><td>195,238</td></tr><tr><td rowspan="3">20</td><td rowspan="3">Total assets (Part X, line 16)</td><th>Beginning of Current Year</th><th>End of Year</th></tr><tr><td>27,197,636</td><td>26,444,501</td></tr><tr><td>12,655,181</td><td>11,706,808</td></tr><tr><td>22</td><td>Net assets or fund balances Subtract line 21 from line 20</td><td>14,542,455</td><td>14,737,693</td></tr></table>	Revenue		Prior Year		Current Year		8	Contributions and grants (Part VIII, line 1h)	6,089	6,789	9	Program service revenue (Part VIII, line 2g)	31,882,416	33,405,194	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	59,016	40,844	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-599,358	-348,622	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	31,348,163	33,104,205	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	19,955,452	21,398,860	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0	b	Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0			17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	11,351,795	11,510,107	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	31,307,247	32,908,967	Net Assets or Fund Balances	19	Revenue less expenses Subtract line 18 from line 12	40,916	195,238	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year	27,197,636	26,444,501	12,655,181	11,706,808	22	Net assets or fund balances Subtract line 21 from line 20	14,542,455	14,737,693
Revenue				Prior Year		Current Year																																																																		
				8	Contributions and grants (Part VIII, line 1h)	6,089	6,789																																																																	
				9	Program service revenue (Part VIII, line 2g)	31,882,416	33,405,194																																																																	
				10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	59,016	40,844																																																																	
				11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-599,358	-348,622																																																																	
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		31,348,163	33,104,205																																																																			
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0																																																																				
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0																																																																				
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	19,955,452	21,398,860																																																																				
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0																																																																				
	b	Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0																																																																						
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	11,351,795	11,510,107																																																																				
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	31,307,247	32,908,967																																																																				
Net Assets or Fund Balances	19	Revenue less expenses Subtract line 18 from line 12	40,916	195,238																																																																				
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year																																																																				
			27,197,636	26,444,501																																																																				
			12,655,181	11,706,808																																																																				
	22	Net assets or fund balances Subtract line 21 from line 20	14,542,455	14,737,693																																																																				

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

FRANK SARTOR PRESIDENT & CEO

Type or print name and title

2015-07-08

Date

Paid Preparer Use Only

Print/Type preparer's name

DEBORAH O ERNSBERGER

Preparer's signature

Date

Check ☐ if self-employed

PTIN P00364912

Firm's name

PERSHING YOAKLEY & ASSOCIATES PC

Firm's EIN

62-1517792

Firm's address

ONE CHEROKEE MILLS 2220 SUTHERLAND AVE

KNOXVILLE, TN 379192363

Phone no

(865) 673-0844

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

Part III

Statement of Program Service Accomplishments

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

☐ ☒

1

Briefly describe the organization's mission

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

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 \$ 20,359,522 including grants of \$) (Revenue \$ 33,048,765)

RIDGEVIEW INSTITUTE, INC PROVIDES MENTAL HEALTH AND ADDICTION TREATMENT SERVICES

4b

(Code) (Expenses \$ 101,457 including grants of \$) (Revenue \$)

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

4c

(Code) (Expenses \$ 1,127,228 including grants of \$) (Revenue \$)

RIDGEVIEW INSTITUTE, INC OFFERS FREE ASSESSMENTS TO ANYONE IN THE COMMUNITY WHO REQUESTS ONE A TOTAL OF 9,809 FREE ASSESSMENTS WERE PROVIDED DURING FISCAL YEAR 2014 RIDGEVIEW WORKS WITH PEOPLE WHO ARE STRUGGLING WITH MENTAL HEALTH, ADDICTION, EATING DISORDERS AND OTHER ISSUES AND RECOMMENDS TREATMENT OPTIONS

(Code) (Expenses \$ 17,042 including grants of \$) (Revenue \$)

FREE COMMUNITY EDUCATION IS PRESENTED AT LOCAL SCHOOLS AND UNIVERSITIES FOR BOTH STUDENTS AND PARENTS COMMUNITY EDUCATION ALSO INCLUDES LOCAL URGENT CARE CLINIC TO EDUCATE ABOUT BEHAVIORAL HEALTH ISSUES AND VERBAL DE-ESCALATION THE HOSPITAL ALSO PARTICIPATES IN LOCAL AND REGIONAL AWARENESS EVENTS AS A COMMUNITY SPONSOR 500 HOURS OF FREE COMMUNITY EDUCATION WAS PROVIDED DURING FISCAL YEAR 2014

4d

Other program services (Describe in Schedule O)

(Expenses \$ 17,042 including grants of \$) (Revenue \$)



















4e

Total program service expenses

21,605,249

Form 990 (2013)

Part IV Checklist of Required Schedules

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

Part IV

Checklist of Required Schedules (continued)

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

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response 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.	74	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	562	
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			No
3b 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)?			No
4b If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			No
5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			No
5c 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?			No
6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7 Organizations that may receive deductible contributions under section 170(c).			
7a 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?			No
7b If "Yes," did the organization notify the donor of the value of the goods or services provided?			
7c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			No
7d If "Yes," indicate the number of Forms 8282 filed during the year.			
7e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			No
7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			No
7g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
9a Did the organization make any taxable distributions under section 4966?			
9b Did the organization make a distribution to a donor, donor advisor, or related person?			
10 Section 501(c)(7) organizations. Enter			
10a Initiation fees and capital contributions included on Part VIII, line 12.			
10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.			
11 Section 501(c)(12) organizations. Enter			
11a Gross income from members or shareholders.			
11b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
12b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.			
13b 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.			
13c Enter the amount of reserves on hand.			
14a Did the organization receive any payments for indoor tanning services during the tax year?			No
14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.			

Part VI

Governance, Management, and Disclosure

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

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

Section A. Governing Body and Management

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

Section B. Policies

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed▶GA
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶DIANA REDMOND 3995 SOUTH COBB DRIVE SMYRNA,GA 300806397 (770) 434-4568

Part VII

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

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

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

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT FINK CHAIRMAN	40 00	X						72,901	0	15,548
(2) THOMAS B JOHNS MD BOARD MEMBER & MEDICAL DIR	40 00	X		X				225,225	0	0
(3) JOHN RAY JR BOARD MEMBER	2 00	X						0	0	0
(4) ROBERT J TAYLOR BOARD MEMBER	2 00	X						0	0	0
(5) LEROY BROCK BOARD MEMBER	2 00	X						0	0	0
(6) TED SMITH BOARD MEMBER	2 00	X						0	0	0
(7) PAUL HACKMAN PRESIDENT & CEO	40 00			X				319,461	0	28,224
(8) BARBARA LINDENBAUM DIRECTOR OF CLINICAL SERVI	40 00			X				153,296	0	19,055
(9) WILLIAM F SARTOR DIR OF ADMIN SV	40 00			X				138,940	0	25,133
(10) RUTH JENKINS CFO	40 00			X				115,750	0	12,558
(11) DEBORAH BAKER RN	40 00					X		130,892	0	1,802
(12) BRENDA MCCRAY RNII	40 00					X		120,013	0	2,383
(13) LINDA LEGER DIRECTOR OF INFORMATION SY	40 00					X		109,049	0	7,314
(14) LISA TYLINSKI RN	40 00					X		102,729	0	1,862
(15) KATHRYN S BREWER RN	40 00					X		100,711	0	15,548

Part VII

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,588,967	0	129,427

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 ►11

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
SOUTHERN FOOD SERVICE PO BOX 11407 BIRMINGHAM AL 35246	FOOD SERVICES	527,235
EMORY ADVENTIST HOSPITAL PO BOX 932089 ATLANTA GA 31193	LAB SERVICES	437,950
PERKINS WILL 1315 PEACHTREE STREET NE ATLANTA GA 30309	ATTORNEYS	307,966
NURSEFINDERS PO BOX 910738 DALLAS TX 75391	TEMP NURSING LABOR	294,531
CARTERS PHARMACY 4015 SOUTH COBB DRIVE SMYRNA GA 30080	PHARMACY	252,041

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 ►10

Part VIII

Statement of Revenue

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

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations 1d				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	6,789			
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f	6,789			
Program Service Revenue	2a	PATIENT REVENUES				
		Business Code				
		623990	33,319,440	33,319,440		
	b	CAFETERIA	60,465			60,465
	c	FAMILY WORKSHOPS	21,513	21,513		
	d	MEDICAL STAFF APPLICATION	2,100	2,100		
	e	MEDICAL RECORDS	1,676	1,676		
	f	All other program service revenue				
Other Revenue	g	Total. Add lines 2a-2f	33,405,194			
	3	Investment income (including dividends, interest, and other similar amounts)	40,844			40,844
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	(i) Real				
		(ii) Personal				
		419,272				
		775,701				
	b	Less rental expenses				
	c	Rental income or (loss)	-356,429			
	d	Net rental income or (loss)	-356,429	-356,429		
	7a	(i) Securities				
		(ii) Other				
	b	Less cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18				
	a					
	b	Less direct expenses b				
	c	Net income or (loss) from fundraising events				
	9a	Gross income from gaming activities See Part IV, line 19				
	a					
	b	Less direct expenses b				
	c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances				
	a					
	b	Less cost of goods sold b				
	c	Net income or (loss) from sales of inventory				
		Miscellaneous Revenue				
		Business Code				
	11a	MISCELLANEOUS	900099	7,807		7,807
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a-11d	7,807			
	12	Total revenue. See Instructions	33,104,205	32,988,300	0	109,116

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.				
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	1,141,788	1,141,788		
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.	16,420,213	10,180,532	6,239,681	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	391,924	242,993	148,931	
9	Other employee benefits.	2,158,717	1,338,405	820,312	
10	Payroll taxes.	1,286,218	797,455	488,763	
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	91,884		91,884	
c	Accounting.	91,088	56,475	34,613	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	3,613,054	2,240,092	1,372,962	
12	Advertising and promotion.				
13	Office expenses.				
14	Information technology.				
15	Royalties.				
16	Occupancy.	602,599	373,611	228,988	
17	Travel.	76,777	47,602	29,175	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	142,928	88,615	54,313	
20	Interest.	249,068	154,422	94,646	
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	1,000,468	620,290	380,178	
23	Insurance.	641,590	397,786	243,804	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a	BAD DEBT	2,170,473	2,170,473		
b	SUPPLIES	1,286,636	797,714	488,922	
c	TRAINING	302,290	187,420	114,870	
d	ANCILLARY	221,404	137,270	84,134	
e	All other expenses	1,019,848	632,306	387,542	
25	Total functional expenses. Add lines 1 through 24e.	32,908,967	21,605,249	11,303,718	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		3,528,411	1	3,249,785
	2	Savings and temporary cash investments		1,756,860	2	1,768,742
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		4,915,054	4	5,220,025
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		70,631	8	69,445
	9	Prepaid expenses and deferred charges		507,149	9	462,978
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a28,846,659			
	b	Less accumulated depreciation	10b13,905,061	14,807,837	10c	14,941,598
	11	Investments—publicly traded securities			11	
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		1,611,694	15	731,928
	16	Total assets. Add lines 1 through 15 (must equal line 34)		27,197,636	16	26,444,501
Liabilities	17	Accounts payable and accrued expenses		2,133,429	17	2,067,152
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		8,856,876	20	8,065,891
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		1,664,876	25	1,573,765
	26	Total liabilities. Add lines 17 through 25		12,655,181	26	11,706,808
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		14,542,455	27	14,737,693
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		14,542,455	33	14,737,693
	34	Total liabilities and net assets/fund balances		27,197,636	34	26,444,501

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	33,104,205
2	Total expenses (must equal Part IX, column (A), line 25)	2	32,908,967
3	Revenue less expenses Subtract line 2 from line 1	3	195,238
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	14,542,455
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	14,737,693

Part XII Financial Statements and Reporting

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

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

SCHEDULE A

(Form 990 or 990EZ)

Department of the
Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2013

Open to Public
Inspection

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

Part I

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

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

1	<input type="checkbox"/>	A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2	<input type="checkbox"/>	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)
3	<input checked="" type="checkbox"/>	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4	<input type="checkbox"/>	A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state _____
5	<input type="checkbox"/>	An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II)
6	<input type="checkbox"/>	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7	<input type="checkbox"/>	An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II)
8	<input type="checkbox"/>	A community trust described in section 170(b)(1)(A)(vi) (Complete Part II)
9	<input type="checkbox"/>	An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III)
10	<input type="checkbox"/>	An organization organized and operated exclusively to test for public safety See section 509(a)(4).
11	<input type="checkbox"/>	An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h a <input type="checkbox"/> Type I b <input type="checkbox"/> Type II c <input type="checkbox"/> Type III - Functionally integrated d <input type="checkbox"/> Type III - Non-functionally integrated
e	<input type="checkbox"/>	By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f	<input type="checkbox"/>	If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
g	<input type="checkbox"/>	Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? (ii) A family member of a person described in (i) above? (iii) A 35% controlled entity of a person described in (i) or (ii) above?
h	<input type="checkbox"/>	Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage						
14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))		14				
15 Public support percentage for 2012 Schedule A, Part II, line 14		15				
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						▶
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						▶
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization						▶
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization						▶
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions						▶

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

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

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶		

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

Facts And Circumstances Test

Return Reference	Explanation	
------------------	-------------	--

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

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

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

OMB No 1545-0047

2013

Open to Public
Inspection

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

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

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

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

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

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

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

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

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

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

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

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

Part II-A

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

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

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

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B

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

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a)		(b)	
		Yes	No	Amount	
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of				
	a Volunteers?		No		
	b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No		
	c Media advertisements?		No		
	d Mailings to members, legislators, or the public?		No		
	e Publications, or published or broadcast statements?		No		
	f Grants to other organizations for lobbying purposes?		No		
	g Direct contact with legislators, their staffs, government officials, or a legislative body?		No		
	h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No		
	i Other activities?	Yes		9,387	
	j Total. Add lines 1c through 1i.			9,387	
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No		
b	If "Yes," enter the amount of any tax incurred under section 4912				
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				

Part III-A

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

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

Part III-B

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

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

Part IV

Supplemental Information

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

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

[illegible]

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2013

Open to Public Inspection

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

Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II

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

1

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

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

2

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

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

3

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

4

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

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

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

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

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

Part III

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

1a

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

b

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

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

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2

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

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

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

- 3

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

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

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

- 1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No
- b

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

- 2

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

Board designated or quasi-endowment
- b

Permanent endowment
- c

Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations

3a(i)

(ii) related organizations

3a(ii)
- b

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

3b
- 4

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,126,885		3,126,885
b Buildings		19,215,249	8,558,794	10,656,455
c Leasehold improvements		306,681	249,757	56,924
d Equipment		6,197,844	5,096,510	1,101,334
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				14,941,598

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	33,879,906
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	775,701
e	Add lines 2a through 2d	2e	775,701
3	Subtract line 2e from line 1	3	33,104,205
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	33,104,205

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	33,684,669
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	775,701
e	Add lines 2a through 2d	2e	775,701
3	Subtract line 2e from line 1	3	32,908,968
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	32,908,968

Part XIII

Supplemental Information

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

Return Reference	Explanation
PART X, LINE 2	RIDGEVIEW INSTITUTE, INC (RVI) IS EXEMPT FROM FEDERAL INCOME TAXES PURSUANT TO SECTION 501(A), AS AN ORGANIZATION DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (IRC), AS AMENDED. RIDGEVIEW REAL ESTATE LLC ("LLC") IS WHOLLY OWNED BY RVI AND IS ORGANIZED UNDER GEORGIA LAW AND THE IRC AS A LIMITED LIABILITY COMPANY. THE INCOME FROM THE LLC'S OPERATIONS IS NOT CONSIDERED UNRELATED BUSINESS INCOME TO RVI AND IS, THEREFORE, NOT SUBJECT TO TAX. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN MADE IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS. AT AUGUST 31, 2014, MANAGEMENT DOES NOT BELIEVE THAT RVI OR THE LLC HOLD ANY UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.
PART XI, LINE 2D - OTHER ADJUSTMENTS	RENTAL EXPENSES 775,701
PART XII, LINE 2D - OTHER ADJUSTMENTS	RENTAL EXPENSES 775,701

[illegible]

SCHEDULE H
(Form 990)

Hospitals

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes" to Form 990, Part IV, question 20.
► Attach to Form 990. ► See separate instructions.
► Information about Schedule H (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization
RIDGEVIEW INSTITUTE INC

Employer identification number
58-2077522

Part I

Financial Assistance and Certain Other Community Benefits at Cost

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

7

Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			394,748	0	394,748	1 280 %
b Medicaid (from Worksheet 3, column a)			202,154	0	202,154	0 660 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			596,902		596,902	1 940 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			1,225,685		1,225,685	3 990 %
f Health professions education (from Worksheet 5)			4,328		4,328	0 010 %
g Subsidized health services (from Worksheet 6)			1,144,271		1,144,271	3 720 %
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j Total Other Benefits			2,374,284		2,374,284	7 720 %
k Total . Add lines 7d and 7j			2,971,186		2,971,186	9 660 %

Part IICommunity Building Activities

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

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1Physical improvements and housing			78,525		78,525	0.260 %
2Economic development						
3Community support			10,000		10,000	0.030 %
4Environmental improvements						
5Leadership development and training for community members			7,043		7,043	0.020 %
6Coalition building						
7Community health improvement advocacy						
8Workforce development						
9Other						
10Total			95,568		95,568	0.310 %

Part IIIBad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

1Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?

1Yes

2Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount.

21,332,615

3Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit.

3

4Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.

Section B. Medicare

5Enter total revenue received from Medicare (including DSH and IME).

54,016,977

6Enter Medicare allowable costs of care relating to payments on line 5.

64,254,058

7Subtract line 6 from line 5. This is the surplus (or shortfall).

7-237,081

8Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used.

☐ Cost accounting system

☒ Cost to charge ratio

☐ Other

Section C. Collection Practices

9aDid the organization have a written debt collection policy during the tax year?

9aYes

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

9bYes

Part IVManagement Companies and Joint Ventures

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

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

Part V

Facility Information

Section A. Hospital Facilities

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

Name, address, primary website address, and state license number

		Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)	Facility reporting group
	See Additional Data Table										

Part V Facility Information (continued)

Section B. Facility Policies and Practices

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

RIDGEVIEW INSTITUTE INC

Name of hospital facility or facility reporting group

If reporting on Part V, Section B for a single hospital facility only: line number of hospital facility (from Schedule H, Part V, Section A)

1

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

Part V

Facility Information (continued)

Financial Assistance Policy		Yes	No
9	Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	9	Yes
10	Used federal poverty guidelines (FPG) to determine eligibility for providing free care? If "Yes," indicate the FPG family income limit for eligibility for free care 100 000000000000% If "No," explain in Part VI the criteria the hospital facility used	10	Yes
11	Used FPG to determine eligibility for providing discounted care? If "Yes," indicate the FPG family income limit for eligibility for discounted care 200 000000000000% If "No," explain in Part VI the criteria the hospital facility used	11	Yes
12	Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply)	12	Yes
a	<input checked="" type="checkbox"/> Income level		
b	<input type="checkbox"/> Asset level		
c	<input checked="" type="checkbox"/> Medical indigency		
d	<input type="checkbox"/> Insurance status		
e	<input checked="" type="checkbox"/> Uninsured discount		
f	<input checked="" type="checkbox"/> Medicaid/Medicare		
g	<input type="checkbox"/> State regulation		
h	<input type="checkbox"/> Residency		
i	<input type="checkbox"/> Other (describe in Part VI)		
13	Explained the method for applying for financial assistance?	13	Yes
14	Included measures to publicize the policy within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply)	14	Yes
a	<input checked="" type="checkbox"/> The policy was posted on the hospital facility's website		
b	<input checked="" type="checkbox"/> The policy was attached to billing invoices		
c	<input type="checkbox"/> The policy was posted in the hospital facility's emergency rooms or waiting rooms		
d	<input checked="" type="checkbox"/> The policy was posted in the hospital facility's admissions offices		
e	<input type="checkbox"/> The policy was provided, in writing, to patients on admission to the hospital facility		
f	<input checked="" type="checkbox"/> The policy was available upon request		
g	<input type="checkbox"/> Other (describe in Part VI)		
Billing and Collections			
15	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	15	Yes
16	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP		
a	<input type="checkbox"/> Reporting to credit agency		
b	<input type="checkbox"/> Lawsuits		
c	<input type="checkbox"/> Liens on residences		
d	<input type="checkbox"/> Body attachments		
e	<input checked="" type="checkbox"/> Other similar actions (describe in Section C)		
17	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? If "Yes," check all actions in which the hospital facility or a third party engaged	17	No
a	<input type="checkbox"/> Reporting to credit agency		
b	<input type="checkbox"/> Lawsuits		
c	<input type="checkbox"/> Liens on residences		
d	<input type="checkbox"/> Body attachments		
e	<input type="checkbox"/> Other similar actions (describe in Section C)		

Part V

Facility Information (continued)

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

☐ Notified individuals of the financial assistance policy on admission
- b

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

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

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

☐ Other (describe in Section C)

Policy Relating to Emergency Medical Care

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

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

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

Part V Facility Information (continued)

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

[illegible]

Part V

Facility Information *(continued)*

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

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

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

Part VI

Supplemental Information

Provide the following information

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

Form and Line Reference	Explanation
PART I, LINE 7	A COST-TO-CHARGE RATIO, DERIVED FROM THE SCHEDULE H APPLICABLE WORKSHEETS, INCLUDING WORKSHEET 2, RATIO OF PATIENT CARE COST TO CHARGES, WAS USED TO DETERMINE CHARITY CARE THE TOTAL OPERATING EXPENSE WAS DIVIDED BY PATIENT REVENUES TO CALCULATE AN OVERALL RATIO THAT WAS THEN APPLIED TO INDIGENT AND CHARITY CARE CHARGES TO ARRIVE AT COST

Form and Line Reference	Explanation
PART I, LINE 7G	SUBSIDIZED HEALTH SERVICES INCLUDE (1) ADMINISTRATION OF THE GEORGIA COMMUNITY TRUST (A NONPROFIT POOLED INCOME TRUST FOR INDIVIDUALS WITH A DISABILITY) AND (2) FREE MENTAL HEALTH ASSESSMENTS OFFERED TO THE COMMUNITY NO COSTS WERE ATTRIBUTABLE TO A PHYSICIAN CLINIC

Form and Line Reference	Explanation
PART I, LINE 7, COLUMN (F)	THE BAD DEBT EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25, COLUMN (A), BUT SUBTRACTED FOR PURPOSES OF CALCULATING THE PERCENTAGE IN THIS COLUMN IS \$ 2,170,473

Form and Line Reference	Explanation
PART II, COMMUNITY BUILDING ACTIVITIES	RIDGEVIEW INSTITUTE PROVIDES FREE LEVEL OF CARE EVALUTIONS/ASSESSMENTS TO ANYONE IN THE COMMUNITY RIDGEVIEW INSTITUTE PROVIDES FREE ASSESSMENTS 24 HOURS A DAY, 7 DAYS A WEEK, 365 DAYS A YEAR TO ANY INDIVIDUAL IN CRISIS RIDGEVIEW INSTITUTE HOSTS 35+ INDEPENDENT SUPPORT GROUPS EACH WEEK ON CAMPUS FREE OF CHARGE EACH YEAR RIDGEVIEW INSTITUTE HAS AN OPEN MEDICAL STAFF, HOLDS 15+ EDUCATIONAL SEMINARS AND PROVIDES SPACE FOR EVENTS OF LOCAL SCHOOL SYSTEMS, LOCAL COUNSELING AGENCIES, LOCAL ADDICTION CERTIFICATION BOARDS AND PROFESSIONAL STATE LICENSING ORGANIZATIONS FREE OF CHARGE RIDGEVIEW USES SURPLUS FUNDS TO INCREASE PROGRAMMING AND STAFFING IN ORDER TO BETTER PROVIDE FOR THE COMMUNITY RIDGEVIEW HAS A COMMUNITY BOARD CONSISTING OF A LOCAL HEALTHCARE ATTORNEY, A RETIRED BANKER, A PROFESSOR AT MOREHOUSE COLLEGE AND A LOCAL FINANCIAL PROFESSIONAL RIDGEVIEW PARTICIPATES IN A JOINT VENTURE WITH EMORY UNIVERSITY TO PROVIDE FELLOWSHIP OPPORTUNITIES FOR CHILD/ADOLESCENT PSYCHIATRIC PHYSICIANS RIDGEVIEW INSTITUTE PROVIDES FREE EDUCATION TO BEHAVIORAL HEALTH PROFESSIONALS IN THE COMMUNITY, LOCAL SCHOOLS AND UNIVERSITIES, ER'S AND HOSPITALS IN GEORGIA AND LOCAL BUSINESSES IN THE COMMUNITY

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

Form and Line Reference	Explanation
PART III, LINE 8	THE COST OF MEDICARE WAS DETERMINED FROM THE MEDICARE COST REPORT

Form and Line Reference	Explanation
PART III, LINE 9B	RIDGEVIEW INSTITUTE HAS THE POLICY FOR INTERNAL AND EXTERNAL COLLECTION PRACTICES THAT TAKES INTO ACCOUNT THE EXTENT TO WHICH THE PATIENT QUALIFIES FOR CHARITY, A PATIENT'S GOOD FAITH EFFORT TO APPLY FOR A GOVERNMENTAL PROGRAM OR FOR CHARITY FROM RIDGEVIEW INSTITUTE, AND A PATIENT'S GOOD FAITH EFFORT TO COMPLY WITH HIS/HER PAYMENT AGREEMENTS WITH RIDGEVIEW INSTITUTE FOR PATIENTS WHO QUALIFY FOR CHARITY AND FOR PATIENTS WHO ARE COOPERATING IN GOOD FAITH TO RESOLVE THEIR HOSPITAL BILLS, RIDGEVIEW INSTITUTE MAY OFFER EXTENDED PAYMENT PLANS TO ELIGIBLE PATIENTS, WILL NOT IMPOSE WAGE GARNISHMENTS OR LIENS ON PRIMARY RESIDENCES, WILL NOT SEND UNPAID BILLS TO OUTSIDE COLLECTION AGENCIES, AND WILL CEASE ALL COLLECTION EFFORTS

Form and Line Reference	Explanation
PART VI, LINE 2	RIDGEVIEW INSTITUTE IDENTIFIED COMMUNITY HEALTH NEEDS BY UNDERGOING AN ASSESSMENT PROCESS. THIS PROCESS INCORPORATED A COMPREHENSIVE REVIEW BY THE HOSPITAL'S COMMUNITY NEEDS ASSESSMENT TEAM ALONG WITH SECONDARY AND PRIMARY DATA INPUT USING THE EXPERTISE OF DIXON HUGHES GOODMAN, LLP. THE TEAM USED SEVERAL SOURCES OF QUANTITATIVE HEALTH, SOCIAL AND DEMOGRAPHIC DATA SPECIFIC TO THE HOME COUNTY OF THE FACILITY PROVIDED BY LOCAL PUBLIC HEALTH AGENCIES, HEALTH CARE ASSOCIATIONS AND OTHER DATA SOURCES. RIDGEVIEW INSTITUTE TOOK ADVANTAGE OF THIS OPPORTUNITY TO COLLABORATE WITH ITS ADMINISTRATORS, PHYSICIANS, STATE AGENCIES, AND LOCAL ORGANIZATIONS.

Form and Line Reference	Explanation
PART VI, LINE 3	RIDGEVIEW INSTITUTE MAKES AVAILABLE FINANCIAL ASSISTANCE TO PERSONS WHO HAVE HEALTHCARE NEEDS AND ARE UNINSURED, OR UNDERINSURED, AND WHOSE HOUSEHOLD INCOME IS LESS THAN OR EQUAL TO 200% OF THE FEDERAL INCOME POVERTY GUIDELINES. THE AMOUNT THAT A PATIENT IS EXPECTED TO PAY AND THE AMOUNT OF FINANCIAL ASSISTANCE OFFERED DEPENDS ON THE PATIENT'S INSURANCE COVERAGE, INCOME, AND ASSETS AS SET FORTH IN THE ELIGIBILITY SECTION OF THIS POLICY. THE FEDERAL INCOME POVERTY GUIDELINES WILL BE USED IN DETERMINING THE AMOUNT OF CHARITY CARE AND THE AMOUNT CHARGED TO PATIENTS, IF ANY, AFTER AN ADJUSTMENT. AMOUNTS CHARGED FOR EMERGENCY AND MEDICALLY NECESSARY MEDICAL SERVICES TO PATIENTS ELIGIBLE FOR FINANCIAL ASSISTANCE WILL NOT BE MORE THAN THE AMOUNT GENERALLY BILLED TO INDIVIDUALS WITH INSURANCE COVERING SUCH CARE.

Form and Line Reference	Explanation
PART VI, LINE 4	RIDGEVIEW INSTITUTE SPECIALIZES IN TREATING PEOPLE WITH ADDICTION OR MENTAL HEALTH PROBLEMS IN THE COBB COUNTY AREA. MANY OF RIDGEVIEW'S PATIENTS ARE ENCOMPASSED IN THIS GEOGRAPHIC AREA. USING A COUNTY DEFINITION AS A SERVICE AREA IS CRUCIAL FOR OUR ANALYSIS AS MANY SECONDARY DATA SOURCES ARE COUNTY SPECIFIC AND SERVE AS A COMPARISON TOOL TO OTHER COUNTIES, THE STATE OF GEORGIA, AND THE UNITED STATES. ALSO, MANY OF OUR COMMUNITY INPUT SOURCES CONSIDER COBB COUNTY THEIR PRIMARY SERVICE AREA. THESE INCLUDE MEMBERS OF DIFFERENT AGENCIES OF COBB COUNTY, AS WELL AS MANY DIFFERENT COMMUNITY ADVOCACY GROUPS WITH WHOM RIDGEVIEW INSTITUTE HAS RELATIONSHIPS. RIDGEVIEW MOST DIRECTLY SERVES COBB COUNTY (POPULATION APPROXIMATELY 690,000 BASED ON 2010 CENSUS) AND ADJOINING COUNTIES IN THE METRO ATLANTA AREA. APPROXIMATELY 65% OF THE PATIENTS AT RIDGEVIEW INSTITUTE COME FROM GEORGIA, WITH THE GREATEST NUMBER COMING FROM THE METRO ATLANTA AREA. THE REMAINDER COMES MOSTLY FROM ADJACENT STATES IN THE SOUTHEAST, THOUGH A FEW COME FROM OTHER PLACES IN THE UNITED STATES. THERE ARE SIX OTHER FREE-STANDING BEHAVIORAL HEALTH FACILITIES IN THE GREATER METRO ATLANTA AREA. THERE ARE THREE OTHER TREATMENT CENTERS THAT PROVIDE AN OUTPATIENT AND/OR RESIDENTIAL LEVEL OF CARE FOR ADDICTION PATIENTS ONLY.

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

Form and Line Reference	Explanation
PART VI, LINE 6	N/A

Form and Line Reference	Explanation
PART VI, LINE 7, REPORTS FILED WITH STATES	GA

Additional Data

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

990 Schedule H, Supplemental Information

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

Form and Line Reference	Explanation
RIDGEVIEW INSTITUTE, INC	
RIDGEVIEW INSTITUTE, INC	PART V, SECTION B, LINE 7 SEVERAL NEEDS OUTLINED IN THE CHNA PROCESSES HAVE NOT BEEN ADDR ESSED IN THIS PLAN IN INITIAL DISCUSSION AND SUBSEQUENT PRIORITIZATION, THE COMMUNITY NEE DS ASSESSMENT TEAM CONSIDERED THE LEVELS TO WHICH SOME NEEDS WERE ALREADY BEING ADDRESSED IN THE SERVICE AREA ADDITIONALLY, SOME COMMUNITY NEEDS FALL OUT OF THE SCOPE OF EXPERTISE AND RESOURCES OF THE HOSPITAL
RIDGEVIEW INSTITUTE, INC	PART V, SECTION B, LINE 16E SEND TO 3RD PARTY COLLECTION AGENCY FOR FURTHER COLLECTION ACTIVITY
RIDGEVIEW INSTITUTE, INC	PART V, SECTION B, LINE 19D RIDGEVIEW INSTITUTE IS A BEHAVIORAL HEALTHCARE FACILITY MEDI CAL EMERGENCY PATIENTS ARE REFERRED TO AND/OR TRANSFERRED TO A MEDICAL HOSPITAL
RIDGEVIEW INSTITUTE, INC	PART V, SECTION B, LINE 20D SELF PAY RATE WITH POSSIBILITY OF DISCOUNT OR CHARITY DEPENDA NT ON FINANCIAL DISCLOSURE INFORMATION PROVIDED BY PATIENT

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
RIDGEVIEW INSTITUTE INC

Employer identification number
58-2077522

Part I

Questions Regarding Compensation

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)THOMAS B JOHNS MD BOARD MEMBER & MEDICAL DIR	(i)	225,225	0	0	0	0	225,225	0
	(ii)	0	0	0	0	0	0	0
(2)PAUL HACKMAN PRESIDENT & CEO	(i)	298,961	20,500	0	6,013	22,211	347,685	0
	(ii)	0	0	0	0	0	0	0
(3)BARBARA LINDENBAUM DIRECTOR OF CLINICAL SERVI	(i)	140,796	12,500	0	2,819	16,236	172,351	0
	(ii)	0	0	0	0	0	0	0
(4)WILLIAM F SARTOR DIR OF ADMIN SV	(i)	126,940	12,000	0	2,432	22,701	164,073	0
	(ii)	0	0	0	0	0	0	0

Part III **Supplemental Information**

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

Return Reference	Explanation
------------------	-------------

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
RIDGEVIEW INSTITUTE INC

Employer identification number
58-2077522

Part I

Bond Issues

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

Part II

Proceeds

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

Part III

Private Business Use

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

Part III

Private Business Use (Continued)

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

Part IV

Arbitrage

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

Part IV

Arbitrage (Continued)

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

Part V

Procedures To Undertake Corrective Action

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

Part VI

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

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

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons
▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2013
Open to Public Inspection

Name of the organization
RIDGEVIEW INSTITUTE INC

Employer identification number
58-2077522

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

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

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

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

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

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

Part III Grants or Assistance Benefitting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) RAY & SHERMAN LLC	JOHN RAY, JR , BOARD MEMBER, IS A RAY & SHERMAN MANAGING PARTNER	47,417	RAY & SHERMAN, LLC PROVIDES LEGAL SERVICES TO RIDGEVIEW INSTITUTE, INC JOHN RAY, JR , RIDGEVIEW INSTITUTE, INC BOARD MEMBER, IS A MANAGING PARTNER OF RAY & SHERMAN, LLC ALL TRANSACTIONS ARE CONDUCTED AT ARM'S LENGTH		No

Part V Supplemental Information

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

Return Reference	Explanation
------------------	-------------

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	
FORM 990, PART VI, SECTION B, LINE 12	THE ORGANIZATION'S BY-LAWS CONTAIN A SECTION DEDICATED TO CONFLICTS OF INTEREST BOARD MEMBERS ARE REQUIRED TO COMPLETE ANNUALLY, A RELATIONSHIP DECLARATION TO IDENTIFY ANY POTENTIAL CONFLICTS OF INTEREST
FORM 990, PART VI, SECTION B, LINE 15A	THE BOARD USES THE FOLLOWING TOOLS TO ESTABLISH THE COMPENSATION FOR THE CEO A COMPENSATION COMMITTEE (COMPRISED OF INDEPENDENT BOARD MEMBERS), A WRITTEN CONTRACT FOR THE CEO, COMPENSATION SURVEYS, AND BOARD LEVEL APPROVAL THE CEO USES BENCHMARK SURVEYS AND RECRUITERS TO ESTABLISH THE COMPENSATION FOR THE OTHER OFFICERS AND KEY EMPLOYEES OF THE HOSPITAL
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES THESE DOCUMENTS AVAILABLE UPON REQUEST
FORM 990, PART IX, LINE 11G	PURCHASED SERVICES PROGRAM SERVICE EXPENSES 954,192 MANAGEMENT AND GENERAL EXPENSES 584,828 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 1,539,020 PROGRAM MANAGEMENT FEES PROGRAM SERVICE EXPENSES 345,119 MANAGEMENT AND GENERAL EXPENSES 211,525 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 556,644 PURCHASED COUNSELING PROGRAM SERVICE EXPENSES 20,877 MANAGEMENT AND GENERAL EXPENSES 12,796 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 33,673 PURCHASED ANCILLARY PROGRAM SERVICE EXPENSES 707,698 MANAGEMENT AND GENERAL EXPENSES 433,750 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 1,141,448 PROFESSIONAL FEES PROGRAM SERVICE EXPENSES 163,913 MANAGEMENT AND GENERAL EXPENSES 100,463 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 264,376 CONSULTING FEE PROGRAM SERVICE EXPENSES -248 MANAGEMENT AND GENERAL EXPENSES -152 FUNDRAISING EXPENSES 0 TOTAL EXPENSES -400 COLLECTION FEES PROGRAM SERVICE EXPENSES 45,858 MANAGEMENT AND GENERAL EXPENSES 28,107 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 73,965 RESIDENTS FEE PROGRAM SERVICE EXPENSES 2,683 MANAGEMENT AND GENERAL EXPENSES 1,645 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 4,328

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
RIDGEVIEW INSTITUTE INC

Employer identification number
58-2077522

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) RIDGEVIEW REAL ESTATE LLC 3995 SOUTH COBB DRIVE SMYRNA, GA 30080 58-2077522	RENTAL PROPERTY	GA	441,321	2,231,692	RIDGEVIEW INSTITUTE INC

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

Part III

Identification of Related Organizations Taxable as a Partnership

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

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

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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

[illegible]

Part VII

Supplemental Information

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

Return Reference	Explanation
------------------	-------------

**RIDGEVIEW INSTITUTE, INC.
AND SUBSIDIARY**

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

Years Ended August 31, 2014 and 2013



RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Audited Consolidated Financial Statements (and Supplemental Information)

Years Ended August 31, 2014 and 2013

Independent Auditor's Report.....	1
-----------------------------------	---

Consolidated Financial Statements

Consolidated Balance Sheets	3
Consolidated Statements of Operations and Changes in Net Assets	4
Consolidated Statements of Cash Flows.....	5
Notes to Consolidated Financial Statements.....	6

Supplemental Information

Consolidating Balance Sheets.....	16
Consolidating Statements of Operations and Changes in Net Assets.....	18
Note to Consolidating Financial Statements.....	20



PERSHING YOAKLEY & ASSOCIATES, P.C.
Monarch Tower, Suite 700
3424 Peachtree Road, N.E.
Atlanta, GA 30326
p: (404) 266-9876 | f: (404) 266-2669
www.pyapc.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Ridgeview Institute, Inc. and Subsidiary (collectively, the Hospital) which comprise the consolidated balance sheets as of August 31, 2014 and 2013 and the related consolidated statements of operations and changes in net assets and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Ridgeview Institute, Inc. and Subsidiary as of August 31, 2014 and 2013, and the results of their operations, changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Reporting on Supplementary Information

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

Peuhing Yankly : Annato PC

Atlanta, Georgia
December 10, 2014

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Consolidated Balance Sheets

	August 31,	
	2014	2013
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 5,018,527	\$ 5,470,508
Assets limited as to use	211,531	211,517
Patient accounts receivable, less estimated allowances for uncollectible accounts of approximately \$1,900,000 in 2014 and \$1,500,000 in 2013	5,220,025	4,915,054
Other receivables	116,285	260,807
Estimated third-party payer settlements	-	38,801
Inventory	69,445	70,631
Prepaid expenses and other assets	477,181	521,963
TOTAL CURRENT ASSETS	11,112,994	11,489,281
INVESTMENTS	-	2,985
ASSETS LIMITED AS TO USE		
Held under bond indentures	211,531	860,154
Internally designated	115,398	109,476
	326,929	969,630
Less amount required to meet current obligations	(211,531)	(211,517)
	115,398	758,113
PROPERTY AND EQUIPMENT, net	14,941,598	14,807,838
BOND ISSUANCE COSTS, net of accumulated amortization of approximately \$414,000 in 2014 and \$361,000 in 2013	274,511	327,642
TOTAL ASSETS	\$ 26,444,501	\$ 27,385,859
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 2,089,199	\$ 2,344,273
Accrued payroll and compensated absences	1,551,718	1,638,255
Current portion of long-term debt and capital leases	2,225,891	795,813
TOTAL CURRENT LIABILITIES	5,866,808	4,778,341
LONG-TERM DEBT AND CAPITAL LEASES, less current portion	5,840,000	8,065,062
TOTAL LIABILITIES	11,706,808	12,843,403
COMMITMENTS AND CONTINGENCIES - Note I		
NET ASSETS	14,737,693	14,542,456
TOTAL LIABILITIES AND NET ASSETS	\$ 26,444,501	\$ 27,385,859

See notes to consolidated financial statements.

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY***Consolidated Statements of Operations and Changes in Net Assets***

	<i>Year Ended August 31,</i>	
	<i>2014</i>	<i>2013</i>
CHANGES IN NET ASSETS		
Revenue, gains and other support:		
Net patient service revenue	\$ 33,319,440	\$ 31,796,829
Other revenue, including investment income	560,466	570,849
TOTAL REVENUE, GAINS AND OTHER SUPPORT	33,879,906	32,367,678
Expenses:		
Salaries and wages	18,325,690	17,108,185
Employee benefits	3,891,785	3,775,648
Purchased services	4,191,136	3,887,016
Supplies	1,494,779	1,347,513
Estimated provision for bad debts	2,170,473	1,846,149
Insurance	641,590	644,251
Other expenses	1,573,935	1,873,773
Interest expense	249,068	364,655
Depreciation and amortization	1,093,479	1,087,112
TOTAL OPERATING EXPENSES	33,631,935	31,934,302
INCOME FROM OPERATIONS	247,971	433,376
NONOPERATING EXPENSES AND LOSSES:		
Loss on extinguishment of debt	-	303,639
Other nonoperating expenses	52,734	88,820
TOTAL NONOPERATING EXPENSES AND LOSSES	52,734	392,459
EXCESS OF REVENUE, GAINS AND OTHER SUPPORT OVER EXPENSES AND LOSSES AND INCREASE IN NET ASSETS	195,237	40,917
NET ASSETS, BEGINNING OF YEAR	14,542,456	14,501,539
NET ASSETS, END OF YEAR	\$ 14,737,693	\$ 14,542,456

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Consolidated Statements of Cash Flows

	<i>Year Ended August 31,</i>	
	<i>2014</i>	<i>2013</i>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in net assets	\$ 195,237	\$ 40,917
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Loss on early extinguishment of debt	-	303,639
Depreciation and amortization	1,093,479	1,087,112
Estimated provision for bad debts	2,170,473	1,846,149
Changes in asset and liability accounts:		
Patient accounts receivable	(2,475,444)	(2,514,747)
Other receivables	144,522	(147,521)
Estimated third-party payer settlements	38,801	71,550
Inventory	1,186	3,936
Prepaid expenses and other assets	44,782	63,023
Investments	2,985	1,093,324
Accounts payable and accrued expenses	(255,074)	369,462
Accrued payroll and compensated absences	(86,537)	261,782
Total adjustments	679,173	2,437,709
NET CASH PROVIDED BY OPERATING ACTIVITIES	874,410	2,478,626
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(1,162,379)	(3,237,441)
Net change in assets limited as to use	642,701	265,893
NET CASH USED IN INVESTING ACTIVITIES	(519,678)	(2,971,548)
CASH FLOWS FROM FINANCING ACTIVITIES		
Issuance of bonds	-	6,247,000
Letter of credit fees and other	(11,729)	(16,567)
Principal payments on long-term debt and capital leases	(794,984)	(7,014,901)
Debt issuance costs paid	-	(239,484)
NET CASH USED IN FINANCING ACTIVITIES	(806,713)	(1,023,952)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(451,981)	(1,516,874)
CASH AND CASH EQUIVALENTS, beginning of year	5,470,508	6,987,382
CASH AND CASH EQUIVALENTS, end of year	\$ 5,018,527	\$ 5,470,508
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid for interest	\$ 249,642	\$ 497,342

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements

Years Ended August 31, 2014 and 2013

NOTE A--ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Cash and Cash Equivalents: Cash and cash equivalents include amounts on deposit and certain highly liquid investments with an original maturity of three months or less when purchased, except uninvested cash accounts held as part of investments or assets limited as to use. At August 31, 2014, the Hospital had amounts on deposit and other cash equivalents at financial institutions in amounts which exceed federal depository insurance limits. Management believes the risk related to these deposits is minimal.

Investments and Assets Limited as to Use: Investments are unrestricted as to use and are measured at fair value based on quoted market prices. Investments consist primarily of mutual funds and a money market account held by RVI. RVI accounts for its investments as trading securities and, as such, records unrealized gains and losses on those investments as investment income, which is included in other revenue in the accompanying Statements of Operations and Changes in Net Assets. Assets limited as to use primarily include assets held by trustees under bond indenture and an accumulation of unrestricted donations from former patients and patient families that have been internally designated by management for an undetermined future use. As of August 31, 2013, assets limited as to use held by trustees under bond indentures consist of approximately \$650,000 restricted to facility repairs and replacements with the remainder restricted to payments on outstanding bond indebtedness. Substantially all assets limited as to use at August 31, 2014 and 2013 are invested in cash and cash equivalents whose carrying value approximates fair value. Assets limited as to use that are required to meet current liabilities have been classified as current assets in the Consolidated Balance Sheets.

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2014 and 2013

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

Property and Equipment: Property and equipment acquisitions are recorded at cost. Major renewals and improvements are charged to the property accounts while replacements, maintenance, and repairs, which do not improve or extend the life of the respective assets, are charged to operations. Depreciation is provided over the estimated useful life of each class of depreciable assets and is computed using the straight-line method. Expenditures for betterments and major renewals are capitalized. Interest cost incurred on specific borrowings during the period of construction of capital assets, net of related income, is capitalized as a part of the cost of the related asset. In 2014 and 2013, no significant interest was capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the financial statements. Any resulting gain or loss is included in nonoperating gains and losses.

Management of the Hospital periodically reviews property and equipment for indicators of potential impairment of long-lived assets and, if such review indicates carrying amounts may not be recoverable, adjusts the carrying value and recognizes a loss. Management does not believe that any unrecognized impairment exists at August 31, 2014.

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

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

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

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2014 and 2013

Charity Care: RVI provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because RVI does not pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenue. Charges forgone for charity care provided based on established rates totaled approximately \$643,000 and \$339,000 for the years ended August 31, 2014 and 2013, respectively. The estimated cost of providing these charity care services totaled approximately \$592,000 and \$313,000 for the years ended August 31, 2014 and 2013, respectively. The estimated costs of providing charity care are based on a calculation which applies a ratio of costs to charges to the gross uncompensated charges associated with providing charity care. The ratio of costs to charges is calculated based on RVI's total expenses (less the estimated provision for bad debts) divided by gross patient service revenue.

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

Income Taxes: RVI is exempt from federal income taxes pursuant to Section 501(a), as an organization described in Section 501(c)(3) of the Internal Revenue Code (IRC), as amended. The LLC is organized under Georgia law and the IRC as a limited liability company. The income from the LLC's operations is not considered unrelated business income to RVI and is, therefore, not subject to tax. Accordingly, no provision for income taxes has been made in the accompanying consolidated financial statements. At August 31, 2014, management does not believe that RVI or the LLC hold any uncertain tax positions that would require financial statement recognition or disclosure under generally accepted accounting principles.

Subsequent Events: Management has evaluated all events or transactions that occurred after August 31, 2014 through December 10, 2014, the date the consolidated financial statements were available to be issued. During this period, management recognizes as a subsequent event the signing of a construction contract to build an older adult cottage at an approximate cost of \$7,500,000. Financing agreements were also signed with Wells Fargo Bank to fund the construction.

Reclassifications: Certain 2013 amounts in the accompanying financial statements have been reclassified to conform with the 2014 presentation.

NOTE B--NET PATIENT SERVICE REVENUE

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

Medicare: Effective August 1, 2005, Medicare began reimbursing Medicare patient services under a prospective payment system (PPS). PPS was phased in over a three year period for RVI. Beginning

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2014 and 2013

in fiscal year 2009, RVI has been reimbursed 100% under the PPS federal rate. Prior to RVI being reimbursed 100% under the federal PPS rate, RVI was reimbursed for these items at a tentative rate with final settlement determined after submission of annual cost reports and audits by the Medicare fiscal intermediary. Final determination of the amounts earned is subject to review by appropriate authorities. During 2013, changes in estimates and final settlements of prior year filed cost reports reduced net patient revenue by approximately \$155,000. There was no significant impact on net patient service revenue during the year ended August 2014 due to prior years' retroactive settlements received being greater or less than amounts previously estimated.

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

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

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

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

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY***Notes to Consolidated Financial Statements - Continued******Years Ended August 31, 2014 and 2013*****NOTE C--INVESTMENTS**

Investments consist of a Money market fund in the amount of \$2,985 at August 31, 2013 and there were no investments at August 31, 2014. Income earned on investments, which consist of changes in net unrealized gains on investments, interest and dividends was \$9,033 and \$0 for the years ended August 31, 2013 and 2014, respectively, and is included in other revenue in the accompanying Consolidated Statements of Operations and Changes in Net Assets.

NOTE D--CONCENTRATIONS OF CREDIT RISK

RVI's policy does not require collateral or other security for patient accounts receivable, and RVI routinely accepts assignment of, or is otherwise entitled to receive, patient benefits payable under health insurance programs, plans or policies. The mix of receivables (net of credit balances) from patients and third-party payers at August 31, 2014 and 2013, was as follows:

	2014	2013
Medicare	20%	16%
Preferred provider and health maintenance organizations	57%	71%
Other third-party payers	6%	7%
Patients	17%	6%
	100%	100%

NOTE E--PROPERTY AND EQUIPMENT

Property and equipment at August 31, 2014 and 2013 consisted of the following:

	2014	2013
Land	\$ 2,440,412	\$ 2,440,412
Land improvements	306,681	299,852
Buildings	16,636,528	16,372,895
Property and improvements held for leasing	2,925,019	2,867,122
Equipment	6,151,719	5,703,996
Construction in process	386,300	-
	28,846,659	27,684,277
Less: Accumulated depreciation	(13,905,061)	(12,876,439)
	\$ 14,941,598	\$ 14,807,838

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY***Notes to Consolidated Financial Statements - Continued******Years Ended August 31, 2014 and 2013*****NOTE F--LONG-TERM DEBT AND CAPITAL LEASES**

The following summarizes long-term debt at August 31, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
\$6,247,000 Series 2013 bonds bearing interest at 2.99%; sinking fund payments ranging from \$26,000 to \$37,000 due each month through October 1, 2028 with a final payment of remaining principal due November 1, 2028.	\$ 5,698,000	\$ 6,037,000
\$3,672,000 Series 2005 certificate with principal and interest at 4.06%, payable in monthly installments of \$27,275 with a final payment of remaining principal due June 15, 2015.	1,707,891	1,959,876
\$3,060,000 Series 2002 bonds bearing interest at a variable rate (0.15% at August 31, 2014), interest due quarterly with principal payments ranging from \$200,000 to \$260,000 due each November through 2016.	660,000	860,000
Capitalized leases payable secured by equipment with a book value of \$22,053 with interest at 0.9%, monthly payments of \$1,531 through November 2013.	-	3,999
	8,065,891	8,860,875
Less current portion	(2,225,891)	(795,813)
	<u>\$ 5,840,000</u>	<u>\$ 8,065,062</u>

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

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

Funds from proceeds of the 2013 Bonds were deposited with the trustee in an amount sufficient to pay the principal, redemption premium and interest on the 1998 Bonds, which were called for early

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2014 and 2013

redemption on February 20, 2013. As a result, the obligations of the 1998 Bonds were irrevocably relieved. A loss on extinguishment of long-term debt of \$303,639 is recognized in the accompanying 2013 Consolidated Statement of Operations and Changes in Net Assets as a result of this transaction.

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

In January 2002, The Hospital Authority of the City of Smyrna, Georgia issued \$3,060,000 of Tax-Exempt Adjustable Mode Revenue Bonds, Series 2002 (the 2002 Bonds.) The proceeds of the 2002 Bonds were loaned to RVI under the terms of a Loan Agreement to finance improvements to the current facility, acquire a new information technology system, and pay certain issue costs. The 2002 Bonds are secured by a letter of credit. Under the terms of a Reimbursement and Security Agreement with the bank, the letter of credit renews automatically each month until RVI receives a thirteen month "Notice of Non-Extension" from the bank. RVI has not received such a notice as of August 31, 2014.

The provisions of the loan agreements contain various restrictive covenants pertaining to certain financial and operating ratios. Management believes RVI is in compliance with all covenants as of August 31, 2014.

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

2015	\$ 2,225,891
2016	530,000
2017	602,000
2018	354,000
2019	366,000
Thereafter	3,988,000
	<u>\$ 8,065,891</u>

NOTE G--EMPLOYEE RETIREMENT PLAN

RVI sponsors a defined contribution plan covering substantially all employees. The Plan allows for employer contributions if an employee meets certain eligibility requirements. Participants may contribute a portion of their compensation up to a regulatory maximum. RVI may match 100% of eligible employee contributions up to 3% of eligible compensation plus another 50% of eligible employee contributions up to an additional 3% of eligible compensation. RVI may also contribute, subject to the Board of Directors' approval, a bonus contribution if an employee is employed by RVI

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2014 and 2013

on August 31 of such plan year. RVI's contributions to the plan totaled approximately \$390,000 and \$210,000 for the years ended August 31, 2014 and 2013, respectively.

NOTE H--FUNCTIONAL EXPENSES

The Hospital does not present expense information by functional classification because its resources and activities are primarily related to providing health care services. Further, since the Hospital receives substantially all of its resources from providing health care services in a manner similar to a business enterprise, other indicators contained in these consolidated financial statements are considered important in evaluating how well management has discharged its stewardship responsibilities.

NOTE I--COMMITMENTS AND CONTINGENCIES

Leases: RVI leases various equipment and facilities under operating leases at various rates expiring through 2015, including facility leases on a month to month basis. Total rental expense during 2014 and 2013 for all operating leases was approximately \$154,000 and \$450,000, respectively.

At August 31, 2014, future minimum lease payment under noncancelable operating lease agreements that has a remaining term in excess of one year is approximately \$58,000.

As discussed in Note A, the LLC was formed for the purpose of purchasing a medical office building and subsequent rental activity. The LLC has lease agreements with unrelated tenants for the rental of medical office space. Annual rental revenue from signed leases for the next five years and in the aggregate as of August 31, 2014 is as follows:

<u>Year Ending August 31,</u>	
2015	\$ 349,730
2016	248,933
2017	95,247
2018	7,257
Thereafter	-
	<u>\$ 701,167</u>

Professional Liability Claims: RVI is involved in litigation in the ordinary course of business related to professional liability claims. RVI's professional liability coverage is on a claims-made basis with a limit of \$1,000,000 per claim and an annual aggregate limit of \$3,000,000. RVI's deductible under this coverage is \$25,000 per claim with a \$100,000 annual aggregate. RVI also maintains umbrella and excess liability policies each with a \$5,000,000 annual aggregate and per claim limit.

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2014 and 2013

Approximately \$20,000 and \$15,000 was estimated and accrued for reported claims at August 31, 2013 and 2014, respectively, and such amounts are included in accounts payable and accrued expenses in the accompanying consolidated financial statements as of August 31, 2013 and 2014, respectively.

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

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

Workers Compensation Claims: RVI is covered for workers compensation claims up to \$1,000,000 per incident through an insurance policy. Management has recorded a workers compensation claims liability and corresponding insurance recovery receivable related to workers compensation claims that have been incurred but not paid through RVI's insurance policy of approximately \$45,000 and \$212,000 at August 31, 2014 and 2013, respectively. The claims liability is included in accounts payable and accrued expenses, and the expected insurance recovery is included in other receivables in the accompanying Consolidated Balance Sheet as of August 31, 2014.

Healthcare Benefits: RVI maintains a self-funded healthcare plan to provide reimbursement for covered expenses incurred as a result of illness or injury of eligible employees and covered dependents. Stop-loss insurance is purchased for claims exceeding \$85,000 with maximum coverage of \$2,000,000 per year. Accounts payable and accrued expenses include estimated amounts of approximately \$275,000 at August 31, 2014 and 2013, respectively, for claims incurred but not reported.

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

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Notes to Consolidated Financial Statements - Continued

Years Ended August 31, 2014 and 2013

NOTE J-- FAIR VALUE MEASUREMENT

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

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

The following table presents assets and liabilities reported at fair value as of August 31, 2014 and 2013 and their respective classification under the valuation hierarchy:

	<i>Carrying Value</i>	<i>Quoted Prices in Active Markets (Level 1)</i>	<i>Significant Other Observable Inputs (Level 2)</i>	<i>Significant Unobservable Inputs (Level 3)</i>
August 31, 2014				
Assets measured at fair value on a recurring basis				
Assets limited as to use -money market accounts	\$ 211,531	\$ 211,531	\$ -	\$ -
Assets limited as to use -other interest bearing accounts	115,398	115,398	-	-
	<u>\$ 326,929</u>	<u>\$ 326,929</u>	<u>\$ -</u>	<u>\$ -</u>
August 31, 2013				
Assets measured at fair value on a recurring basis				
Investments - money market accounts	\$ 2,985	\$ 2,985	\$ -	\$ -
Assets limited as to use -money market accounts	860,154	860,154	-	-
Assets limited as to use -other interest bearing accounts	109,476	109,476	-	-
	<u>\$ 972,615</u>	<u>\$ 972,615</u>	<u>\$ -</u>	<u>\$ -</u>

Supplemental Information

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Consolidating Balance Sheets

August 31, 2014

	<i>Ridgeview Institute, Inc.</i>	<i>Ridgeview Real Estate, LLC</i>	<i>Eliminations</i>	<i>Total</i>
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 5,018,527	\$ -	\$ -	\$ 5,018,527
Assets limited as to use	211,531	-	-	211,531
Patient accounts receivable, less estimated allowance for uncollectible accounts of approximately \$1,900,000	5,220,025	-	-	5,220,025
Other receivables	65,595	50,690	-	116,285
Intercompany receivable	2,532,145	-	(2,532,145)	-
Inventory	69,445	-	-	69,445
Prepaid expenses and other assets	462,978	14,203	-	477,181
TOTAL CURRENT ASSETS	13,580,246	64,893	(2,532,145)	11,112,994
ASSETS LIMITED AS TO USE	326,929	-	-	326,929
Less amount required to meet current obligations	(211,531)	-	-	(211,531)
	115,398	-	-	115,398
INVESTMENT IN RIDGEVIEW REAL ESTATE, LLC	2,450,040	-	(2,450,040)	-
PROPERTY AND EQUIPMENT, NET	12,760,597	2,181,001	-	14,941,598
BOND ISSUANCE COSTS, NET OF ACCUMULATED AMORTIZATION	274,511	-	-	274,511
TOTAL ASSETS	\$ 29,180,792	\$ 2,245,894	\$ (4,982,185)	\$ 26,444,501

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY**Consolidating Balance Sheets - Continued****August 31, 2014**

	<i>Ridgeview Institute, Inc.</i>	<i>Ridgeview Real Estate, LLC</i>	<i>Eliminations</i>	<i>Total</i>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	\$ 2,089,199	\$ -	\$ -	\$ 2,089,199
Accrued payroll and compensated absences	1,551,718	-	-	1,551,718
Intercompany payable	-	2,532,145	(2,532,145)	-
Current portion of long-term debt and capital leases	2,225,891	-	-	2,225,891
TOTAL CURRENT LIABILITIES	5,866,808	2,532,145	(2,532,145)	5,866,808
LONG-TERM DEBT AND CAPITAL LEASES, less				
current portion	5,840,000	-	-	5,840,000
TOTAL LIABILITIES	11,706,808	2,532,145	(2,532,145)	11,706,808
NET ASSETS	17,473,984	(286,251)	(2,450,040)	14,737,693
TOTAL LIABILITIES AND NET ASSETS	\$ 29,180,792	\$ 2,245,894	\$ (4,982,185)	\$ 26,444,501

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY***Consolidating Statements of Operations and Changes in Net Assets******Year Ended August 31, 2014***

	<i>Ridgeview Institute, Inc.</i>	<i>Ridgeview Real Estate, LLC</i>	<i>Eliminations</i>	<i>Total</i>
CHANGES IN NET ASSETS				
Revenue, gains and other support:				
Net patient service revenue	\$ 33,319,440	\$ -	\$ -	\$ 33,319,440
Other revenue, including investment income	141,194	419,272	-	560,466
TOTAL REVENUE, GAINS AND OTHER SUPPORT	33,460,634	419,272	-	33,879,906
Expenses:				
Salaries and wages	18,072,974	252,716	-	18,325,690
Employee benefits	3,836,854	54,931	-	3,891,785
Purchased services	4,044,299	146,837	-	4,191,136
Supplies	1,448,340	46,439	-	1,494,779
Estimated provision for bad debts	2,170,473	-	-	2,170,473
Insurance	641,590	-	-	641,590
Other expenses	1,392,166	181,769	-	1,573,935
Interest expense	249,068	-	-	249,068
Depreciation and amortization	1,000,468	93,011	-	1,093,479
TOTAL OPERATING EXPENSES	32,856,232	775,703	-	33,631,935
INCOME (LOSS) FROM OPERATIONS	604,402	(356,431)	-	247,971

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY***Consolidating Statements of Operations and Changes in Net Assets - Continued******Year Ended August 31, 2014***

	<i>Ridgeview Institute, Inc.</i>	<i>Ridgeview Real Estate, LLC</i>	<i>Eliminations</i>	<i>Total</i>
NONOPERATING EXPENSES AND LOSSES				
Other nonoperating expenses	52,734	-	-	52,734
TOTAL NONOPERATING EXPENSES AND LOSSES	52,734	-	-	52,734
EXCESS OF REVENUE, GAINS AND OTHER SUPPORTS OVER EXPENSES AND LOSSES AND INCREASE (DECREASE) IN NET ASSETS	551,668	(356,431)	-	195,237
NET ASSETS, BEGINNING OF YEAR	16,922,316	70,180	(2,450,040)	14,542,456
NET ASSETS, END OF YEAR	<u>\$ 17,473,984</u>	<u>\$ (286,251)</u>	<u>\$ (2,450,040)</u>	<u>\$ 14,737,693</u>

RIDGEVIEW INSTITUTE, INC. AND SUBSIDIARY

Note to Consolidating Financial Statements

Year Ended August 31 2014

NOTE A--CONSOLIDATING FINANCIAL STATEMENTS PRESENTATION

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