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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 10-01-2013 , 2013, and ending 09-30-2014

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

C Name of organization
NORTHEAST GEORGIA MEDICAL CENTER INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
743 SPRING STREET

City or town, state or province, country, and ZIP or foreign postal code
GAINESVILLE, GA 305013899

D Employer identification number
58-1694098

E Telephone number
(770) 219-6646

G Gross receipts $ 823,762,098

F Name and address of principal officer
CAROL BURRELL
743 SPRING STREET
GAINESVILLE, GA 305013899

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 NGHS COM

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

L Year of formation 1986

M State of legal domicile GA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO PROVIDE ACCESSIBLE QUALITY HEALTH CARE SERVICES AND IMPROVE THE HEALTH OF OUR COMMUNITY

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

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	9
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	**5**	0
6	Total number of volunteers (estimate if necessary)	**6**	618
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	3,039,563
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	-69,395

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,504,670	4,638,517
9	Program service revenue (Part VIII, line 2g)	680,350,741	751,051,109
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	43,159,018	66,747,622
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	959,770	1,025,661
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	726,974,199	823,462,909
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,814,498	2,118,989
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)	262,129,014	283,134,703
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	353,730,602	393,215,116
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	617,674,114	678,468,808
19	Revenue less expenses Subtract line 18 from line 12	109,300,085	144,994,101

Revenue

Expenses

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,128,236,649	1,268,569,827
21	Total liabilities (Part X, line 26)	724,824,863	802,868,208
22	Net assets or fund balances Subtract line 21 from line 20	403,411,786	465,701,619

Net Assets or Fund Balances

Part II Signature Block

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

Sign Here

****** | 2015-08-17
Signature of officer | Date

ANTHONY HERDENER VICE PRESIDENT/CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
DEBORAH O ERNSBERGER				P00364912

Firm's name ▶ PERSHING YOAKLEY & ASSOCIATES P C | Firm's EIN ▶ 62-1517792

Firm's address ▶ ONE CHEROKEE MILLS 2220 SUTHERLAND AVE
KNOXVILLE, TN 37919 | Phone no (865) 673-0844

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

THE MISSION OF NORTHEAST GEORGIA MEDICAL CENTER (NGMC) TO PROVIDE COMPREHENSIVE, ACCESSIBLE QUALITY HEALTH CARE SERVICES AND IMPROVE THE HEALTH OF OUR COMMUNITY

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 $ 591,759,462 including grants of $ 2,118,989) (Revenue $ 736,349,252)

NORTHEAST GEORGIA MEDICAL CENTER, INC IS A 557 BED REGIONAL REFERRAL FACILITY PROVIDNG A COMPREHENSIVE RANGE OF ACUTE CARE AND SPECIALTY MEDICAL CARE NGMC SERVES THE CITY OF GAINESVILLE, GEORGIA, HALL COUNTY AND SURROUNDING COUNTIES **SEE SCHEDULE O FOR PROGRAM SERVICE ACCOMPLISHMENTS CONTINUATION**

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

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

4d Other program services (Describe in Schedule O)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 591,759,462

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	Yes	
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	Yes	
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	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	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? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	511		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	15		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	**3**			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	**5**			No
6	Did the organization have members or stockholders?	**6**		Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**		Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**		Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	**8a**		Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	**9**			No

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

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

Section C. Disclosure

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

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

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

▶ LINDA D NICHOLSON CONTROLLER 743 SPRING STREET
GAINESVILLE, GA 30501 (770) 219-6646

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			

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b **Sub-Total** . . . . . ▶										
c **Total from continuation sheets to Part VII, Section A** . . . . ▶										
d **Total (add lines 1b and 1c)** . . . . . ▶								45,280	7,638,115	1,886,373

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 ▶ 0

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
HAMMEL GREEN & ABRAHAMSON LLC PO BOX 86 MINNEAPOLIS MN 55486	ARCHITECT/ DESIGN SERVICES	5,925,772
MCKESSON TECHNOLOGIES PO BOX 98347 CHICAGO IL 60693	SOFTWARE/ EQUIP MAINTENANCE	3,499,470
GE MEDICAL SYSTEMS PO BOX 402076 ATLANTA GA 30384	EQUIP MAINTENANCE/ REPAIR	3,319,171
ANESTHESIA ASSOC OF GAINESVILLE PO BOX 1076 GAINESVILLE GA 30503	MEDICAL SERVICES	1,904,926
PHILIPS MEDICAL SYSTEMS NA PO BOX 100355 ATLANTA GA 30384	EQUIP MAINTENANCE/ REPAIR	1,863,901

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 ▶ 279

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d	4,638,517			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		4,638,517			
Program Service Revenue			Business Code				
	2a	NET PATIENT SVC REVENUE	621400	736,062,262	733,070,099	2,992,163	
	b	PHARMACY	446110	12,386,780			12,386,780
	c	CAFETERIA REVENUE	722210	2,476,116			2,476,116
	d	DAY CARE CENTER	624410	78,551			78,551
	e	MANAGEMENT REVENUE	900099	47,400		47,400	
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . . ▶		751,051,109			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		23,236,789			23,236,789
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . . ▶					
			(i) Real / (ii) Personal				
	6a	Gross rents	800,271 /				
	b	Less rental expenses	14,200 /				
	c	Rental income or (loss)	786,071 /				
	d	Net rental income or (loss) . . . . . ▶		786,071			786,071
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	42,990,319 / 805,503				
	b	Less cost or other basis and sales expenses	0 / 284,989				
	c	Gain or (loss)	42,990,319 / 520,514				
	d	Net gain or (loss) . . . . . ▶		43,510,833			43,510,833
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from fundraising events . . ▶					
	9a	Gross income from gaming activities See Part IV, line 19 . . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from gaming activities . . ▶					
	10a	Gross sales of inventory, less returns and allowances . a					
	b	Less cost of goods sold . . b					
	c	Net income or (loss) from sales of inventory . . ▶					
		Miscellaneous Revenue	Business Code				
	11a	PARTNERSHIP INCOME	621990	239,590	239,590		
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d . . . . . ▶		239,590			
	12	**Total revenue.** See Instructions . . . . . ▶		823,462,909	733,309,689	3,039,563	82,475,140

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	2,104,339	2,104,339		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	14,650	14,650		
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	1,292,235	1,109,177	183,058	
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	226,476,117	194,393,510	32,082,607	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,804,173	5,840,294	963,879	
9 Other employee benefits	31,964,595	27,436,490	4,528,105	
10 Payroll taxes	16,597,583	14,246,369	2,351,214	
11 Fees for services (non-employees)				
a Management	28,704,310	24,638,057	4,066,253	
b Legal	1,922,397	1,650,070	272,327	
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	1,649,243	1,415,611	233,632	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	38,625,323	33,153,660	5,471,663	
12 Advertising and promotion	762,888	654,817	108,071	
13 Office expenses				
14 Information technology				
15 Royalties . .				
16 Occupancy	9,033,112	7,753,481	1,279,631	
17 Travel	440,720	378,288	62,432	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	378,659	325,018	53,641	
19 Conferences, conventions, and meetings				
20 Interest	30,862,348	26,490,388	4,371,960	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	44,378,944	38,092,223	6,286,721	
23 Insurance	3,770,249	3,236,156	534,093	
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 SUPPLIES	131,385,144	112,773,125	18,612,019	
b BAD DEBT EXPENSE	64,255,045	64,255,045		
c RENTAL & MAINTENANCE	24,273,019	20,834,503	3,438,516	
d LICENSES & TAXES	7,729,954	6,634,929	1,095,025	
e All other expenses	5,043,761	4,329,262	714,499	
25 **Total functional expenses.** Add lines 1 through 24e	678,468,808	591,759,462	86,709,346	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		5,565,232	1	19,318,765
	2	Savings and temporary cash investments		79,499	2	80,102
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		87,894,418	4	100,155,581
	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		532,786	7	524,468
	8	Inventories for sale or use		4,924,999	8	5,747,777
	9	Prepaid expenses and deferred charges		4,422,452	9	2,915,795
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 981,352,348			
	b	Less accumulated depreciation	10b 478,475,143	425,498,135	10c	502,877,205
	11	Investments—publicly traded securities		598,367,637	11	634,152,917
	12	Investments—other securities See Part IV, line 11		56,852	12	61,462
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		894,639	15	2,735,755
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		1,128,236,649	16	1,268,569,827
Liabilities	17	Accounts payable and accrued expenses		64,961,130	17	79,572,997
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		626,004,501	20	692,081,931
	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		104,226	23	839,099
	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		33,755,006	25	30,374,181
	26	**Total liabilities.** Add lines 17 through 25		724,824,863	26	802,868,208
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		403,411,786	27	465,701,619
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		403,411,786	33	465,701,619
	34	Total liabilities and net assets/fund balances		1,128,236,649	34	1,268,569,827

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	823,462,909
2	Total expenses (must equal Part IX, column (A), line 25)	2	678,468,808
3	Revenue less expenses Subtract line 2 from line 1	3	144,994,101
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	403,411,786
5	Net unrealized gains (losses) on investments	5	-17,965,765
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	-64,738,503
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	465,701,619

Part XII Financial Statements and Reporting

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

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

Additional Data

Software ID:
Software Version:
EIN: 58-1694098
Name: NORTHEAST GEORGIA MEDICAL CENTER INC

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
JACKIE WALLACE VICE CHAIR 2014	1 00	X						0	0	0
ALEX WAYNE MEMBER	1 00	X						0	0	0
JOHN HEMMER MD MEMBER	1 00	X						21,280	0	0
JAY HORTENSTINE MD MEMBER, NGPG PHYSICIAN	1 00 40 00	X						0	478,494	30,500
LUA BLANKENSHIP MEMBER	1 00	X						0	0	0
RODNEY SMITH MD MEMBER	1 00	X						0	0	0
KAYE ANN HERTH MEMBER	1 00	X						0	0	0
JOHN NIX CHAIR	1 00	X						0	0	0
JANE SMOOT MEMBER	1 00	X						0	0	0
JOHN PRIEN MEMBER	1 00	X						0	0	0
LARRY E DENT MEMBER	1 00	X						0	0	0
JACK KEENER MEMBER	1 00	X						0	0	0
SPENCE PRICE VICE CHAIR 2013	1 00	X						0	0	0
DEBORAH MACK MEMBER	1 00	X						0	0	0
STEVE BLAIR MEMBER	1 00	X						0	0	0
PRESTON BOWEN MEMBER	1 00	X						0	0	0
JEFF TERRY MD MEMBER	1 00	X						24,000	0	0
TIM SCULLY MD MEMBER	1 00	X						0	0	0
JOHN A WILLIAMSON VP - BRASELTON PRESIDENT - NGMC	40 00 1 00			X				0	345,462	71,233
CAROL H BURRELL PRESIDENT & CEO	1 00 40 00			X				0	907,390	921,004
ANTHONY M HERDENER VP & CFO - NGHS	1 00 40 00			X				0	521,613	118,580
SONJA F MCLENDON VP PROF SRVCS-NGMC	40 00 1 00			X				0	256,839	20,991
TRACY M VARDEMAN VP STRATEGIC PLAN/MKTING	1 00 40 00			X				0	279,768	73,777
JAMES BAILEY MD VP & CMIO/CQO - NGHS	1 00 32 00			X				0	554,240	30,442
KAREN S WATTS VP - PATIENT SERVICES - NGMC	40 00 1 00			X				0	279,908	13,487

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
MARY M STRAND VP REV CYCLE-NGHS	1 00 40 00			X				0	242,842	44,944
SAMUEL O JOHNSON MD VP MEDICAL AFFAIRS & CMO	1 00 40 00			X				0	450,489	71,764
ALLANA L CUMMINGS VP & CIO - NGHS	1 00 40 00			X				0	457,773	59,095
BRADLEY K NURKIN VP - GAINESVILLE PRESIDENT - NGMC	40 00 1 00			X				0	410,027	63,661
LINDA NICHOLSON VP OF FINANCE/CONTROLLER	1 00 40 00			X				0	246,579	74,113
SHERRY DORSEY VP & CAO, NGPG PRESIDENT	1 00 40 00			X				0	92,230	6,766
STEPHEN A CARLSON DIRECTOR - PHARMACY	40 00				X			0	175,374	33,762
DEBRA DUKE DIRECTOR - DIAGNOSTIC IMAG	40 00				X			0	160,772	41,167
RANDALL P MILLER MANAGER - RADIATION PHYSICS	40 00					X		0	250,447	37,105
DAVID E PATTERSON RADIATION III PHYSICIST	40 00					X		0	200,155	24,558
CHRISTOPHER PARAVATE CHIEF APPLICATION OFFICER	40 00					X		0	196,083	35,944
AMANDA CAIN CHIEF UTILIZATION OFFICER	40 00					X		0	203,261	16,820
RICHARD D MATTHEUS CIO - NGPG	40 00					X		0	203,727	26,115
JAMES WALKER FORMER VP HR-NGHS	0 00						X	0	341,082	49,340
PAUL G VERVALIN FORMER VP & CAO, NGPG PRESIDENT	0 00						X	0	234,827	21,205
JAMES E GARDNER JR FORMER PRESIDENT & CEO	0 00						X	0	148,733	0

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
NORTHEAST GEORGIA MEDICAL CENTER INC

Employer identification number
58-1694098

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

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

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

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

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

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

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

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

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

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

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

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

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

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated

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

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

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

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

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

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) **14**

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

16a **33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
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	

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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*.

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2013

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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	Employer identification number
NORTHEAST GEORGIA MEDICAL CENTER INC	58-1694098

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? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ 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? ☐ Yes ☐ 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		
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-		

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

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? ☐ Yes ☐ 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) Yes	(a) No	(b) 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		28,994
j	Total Add lines 1c through 1i			28,994
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	NORTHEAST GEORGIA MEDICAL CENTER, INC PAYS MEMBERSHIP DUES TO AMERICAN ASSOCIATION FOR RESPIRATORY CARE, AMERICAN ACADEMY OF SLEEP MEDICINE, AMERICAN COLLEGE OF HEALTHCARE, AMERICAN HEALTH INFORMATION MANAGEMENT ASSOCIATION, AMERICAN MEDICAL ASSOCIATION, AMERICAN SOCIETY FOR HEALTHCARE HUMAN RESOURCES ADMINISTRATION, AMERICAN SOCIETY OF RADIOLOGIC TECHNOLOGISTS, COLLEGE OF HEALTHCARE INFORMATION MANAGEMENT EXECUTIVES, CLINICAL LABORATORY MANAGEMENT ASSOCIATION, GEORGIA HEALTHCARE ASSOCIATION, GREATER HALL CHAMBER OF COMMERCE, NATIONAL HOSPICE AND PALLATIVE CARE ORGANIZATION, GEORGIA SOCIETY FOR HEALTH RISK MANAGEMENT, SOCIETY OF DIAGNOSTIC MEDICAL SONOGRAPHY, SOCIETY FOR HUMAN RESOURCES MANAGEMENT, SOCIETY OF THORACIC SURGEONS, REGION 2 EMS DIRECTORS ASSOCIATION, AMERICAN PHYSICAL THERAPY ASSOCIATION, ASSOCIATION FOR PROFESSIONALS IN INFECTION CONTROL AND EPIDEMIOLOGY, COLLEGE OF AMERICAN PATHOLOGISTS, GEORGIA HOSPITAL ASSOCIATION, SOCIETY OF NUCLEAR MEDICINE, AMERICAN ACADAMY OF NURSE PRACTITIONERS, FOOTHILLS OF GEORGIA SHRM CHAPTER AND AMERICAN MEDICAL REHABILITATION PROVIDERS ASSOCIATION A PORTION OF THESE DUES ARE DESIGNATED FOR LOBBYING ACTIVITIES BY THESE ORGANIZATIONS

Part IV Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
NORTHEAST GEORGIA MEDICAL CENTER INC

Employer identification number
58-1694098

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X ▶ $ _____

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

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

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

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

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

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

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

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

b If "Yes," explain the arrangement in Part XIII and complete the following table

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

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

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

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

		(a) Current year	(b) Prior year	b (c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	16,849,889	15,041,133	11,866,689	10,371,919	9,240,287
b	Contributions	3,570,704	4,067,156	2,888,063	2,757,537	1,974,645
c	Net investment earnings, gains, and losses	138,946	139,010	279,190	50,661	106,903
d	Grants or scholarships					
e	Other expenditures for facilities and programs	4,410,931	2,329,610	41,382	1,305,082	938,110
f	Administrative expenses	47,587	67,800	-48,573	8,346	11,806
g	End of year balance	16,101,021	16,849,889	15,041,133	11,866,689	10,371,919

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 ▶ 19 000 %
- c Temporarily restricted endowment ▶ 81 000 %

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

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

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

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		8,855,006		8,855,006
b Buildings		383,163,062	131,404,478	251,758,584
c Leasehold improvements		10,274,462	7,836,769	2,437,693
d Equipment		446,572,837	330,750,855	115,821,982
e Other		132,486,981	8,483,041	124,003,940
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				502,877,205

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

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

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

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

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

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

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

1 (a) Description of liability	(b) Book value
Federal income taxes	
ESTIMATED THIRD PARTY PAYER SETTLEMENTS	12,614,890
CAPITALIZED LEASES	545,506
DEFERRED COMPENSATION	13,710,797
ESTIMATED FAIR VALUE OF INTEREST RATE SWAPS	3,502,988
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	30,374,181

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

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

1	Total revenue, gains, and other support per audited financial statements			1	754,936,335
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	-63,638,922		
e	Add lines **2a** through **2d**			2e	-63,638,922
3	Subtract line **2e** from line **1**			3	818,575,257
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	1,649,243		
b	Other (Describe in Part XIII)	4b	3,238,409		
c	Add lines **4a** and **4b**			4c	4,887,652
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	823,462,909

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	609,697,006
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	14,199		
e	Add lines **2a** through **2d**			2e	14,199
3	Subtract line **2e** from line **1**			3	609,682,807
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	1,649,243		
b	Other (Describe in Part XIII)	4b	67,136,758		
c	Add lines **4a** and **4b**			4c	68,786,001
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	678,468,808

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	NORTHEAST GEORGIA HEALTH SYSTEM, INC , NORTHEAST GEORGIA MEDICAL CENTER,INC , THE MEDICAL CENTER FOUNDATION, INC AND NORTHEAST GEORGIA PHYSICIANS GROUP, INC ARE CLASSIFIED AS ORGANIZATIONS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE THE INCOME FOR THE HEART CENTER PASSES THROUGH TO NGHS, WHICH IS TAX EXEMPT AS SUCH, NO PROVISION FOR INCOME TAXES HAS BEEN MADE IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS NORTHEAST GEORGIA HEALTH PARTNERS, LLC IS TAXABLE ENTITY AND ACCOUNTS FOR INCOME TAXES IN ACCORDANCE WITH FASB ASC 740, INCOME TAXES AT SEPTEMBER 30, 2014, MANAGEMENT DOES NOT BELIEVE THE SYSTEM HOLDS ANY UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FMANCIAL STATEMENT RECOGNITION OR DISCLOSURE UNDER ASC 740 IT IS THE SYSTEM'S POLICY TO RECOGNIZE INTEREST AND/OR PENALTIES RELATED TO INCOME TAX MATTERS AS AN OPERATING EXPENSE
PART XI, LINE 2D - OTHER ADJUSTMENTS	CHANGE IN FAIR VALUE OF DERIVATIVE 2,081,733 NON-OPERATING EXPENSES - 1,465,610 ESTIMATED PROVISION FOR BAD DEBTS -64,255,045
PART XI, LINE 4B - OTHER ADJUSTMENTS	PARTNERSHIP INCOME NOT ON BOOKS 215,400 RENTAL EXPENSES -14,200 NET ASSETS RELEASED FROM RESTRICTIONS 3,037,209
PART XII, LINE 2D - OTHER ADJUSTMENTS	RENTAL EXPENSES 14,199
PART XII, LINE 4B - OTHER ADJUSTMENTS	NON-OPERATING EXPENSES 1,465,610 ESTIMATE PROVISION FOR BAD DEBTS 64,255,045 PARTNERSHIP EXPENSES NOT ON BOOKS 390 TRANSFERS TO/FROM AFFILIATES 1,415,713

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
NORTHEAST GEORGIA MEDICAL CENTER INC

Employer identification number
58-1694098

Part I Financial Assistance and Certain Other Community Benefits at Cost

			Yes	No
1a	Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	1a	Yes	
b	If "Yes," was it a written policy?	1b	Yes	
2	If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year ☐ Applied uniformly to all hospital facilities ☐ Applied uniformly to most hospital facilities ☐ Generally tailored to individual hospital facilities			
3	Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year			
a	Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing *free* care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for *free* care ☐ 100% ☑ 150% ☐ 200% ☐ Other _____ %	3a	Yes	
b	Did the organization use FPG as a factor in determining eligibility for providing *discounted* care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care ☐ 200% ☐ 250% ☑ 300% ☐ 350% ☐ 400% ☐ Other _____ %	3b	Yes	
c	If the organization used factors other than FPG in determining eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care			
4	Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	4	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b	Yes	
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligibile for free or discounted care?	5c		No
6a	Did the organization prepare a community benefit report during the tax year?	6a	Yes	
b	If "Yes," did the organization make it available to the public?	6b	Yes	
	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)			28,862,274	0	28,862,274	4 700 %
b Medicaid (from Worksheet 3, column a)			84,604,027	79,057,126	5,546,901	0 900 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			2,274,311	1,714,152	560,159	0 090 %
d **Total** Financial Assistance and Means-Tested Government Programs			115,740,612	80,771,278	34,969,334	5 690 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)	32	216,521	1,982,470	6,993	1,975,477	0 320 %
f Health professions education (from Worksheet 5)	10	6,134	1,627,768	500	1,627,268	0 260 %
g Subsidized health services (from Worksheet 6)	0	0	112,662,144	104,853,762	7,808,382	1 270 %
h Research (from Worksheet 7)	1	100	564,639	199,153	365,486	0 060 %
i Cash and in-kind contributions for community benefit (from Worksheet 8)	22	0	617,045	2,920	614,125	0 100 %
j **Total.** Other Benefits	65	222,755	117,454,066	105,063,328	12,390,738	2 010 %
k **Total.** Add lines 7d and 7j	65	222,755	233,194,678	185,834,606	47,360,072	7 700 %

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

		(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1	Physical improvements and housing						
2	Economic development						
3	Community support	10	300,000	156,375	1,550	154,825	0 030 %
4	Environmental improvements	1		2,000	200	1,800	0 %
5	Leadership development and training for community members						
6	Coalition building						
7	Community health improvement advocacy	1		500	100	400	0 %
8	Workforce development	5	246	379,539		379,539	0 060 %
9	Other						
10	**Total**	17	300,246	538,414	1,850	536,564	0 090 %

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

				Yes	No
1	Did the organization report bad debt expense in accordance with Heathcare Financial Management Association Statement No 15?		1	Yes	
2	Enter the amount of the organization's bad debt expense Explain in Part VI the methodology used by the organization to estimate this amount	2	64,255,045		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3	0		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements				

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	177,225,978
6	Enter Medicare allowable costs of care relating to payments on line 5	6	189,920,951
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7	-12,694,973
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6 Check the box that describes the method used		

☐ Cost accounting system ☑ Cost to charge ratio ☐ Other

Section C. Collection Practices

9a	Did the organization have a written debt collection policy during the tax year?		9a	Yes	
b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI		9b	Yes	

Part IV Management Companies and Joint Ventures (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

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

Part V Facility Information

Section A. Hospital Facilities

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

	Name, address, primary website address, and state license number	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)	Facility reporting group
	See Additional Data Table										

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

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

Name of hospital facility or facility reporting group NORTHEAST GEORGIA MEDICAL CENTER

If reporting on Part V, Section B for a single hospital facility only: line number of hospital facility (from Schedule H, Part V, Section A) 1

			Yes	No
Community Health Needs Assessment (Lines 1 through 8c are optional for tax years begining on or before March 23, 2012)				
1	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 9	**1**	Yes	
	If "Yes," indicate what the CHNA report describes (check all that apply)			
a	☑ A definition of the community served by the hospital facility			
b	☑ Demographics of the community			
c	☑ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d	☑ How data was obtained			
e	☑ The health needs of the community			
f	☑ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g	☑ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h	☑ The process for consulting with persons representing the community's interests			
i	☑ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j	☐ Other (describe in Part VI)			
2	Indicate the tax year the hospital facility last conducted a CHNA 2013			
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?	**5**	Yes	
	If "Yes," indicate how the CHNA report was made widely available (check all that apply)			
a	☑ Hospital facility's website (list url) WWW.NGHS.COM			
b	☐ Other website (list url)			
c	☑ Available upon request from the hospital facility			
d	☐ Other (describe in Part VI)			
6	If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply as of the end of the tax year)			
a	☑ Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA			
b	☑ Execution of the implementation strategy			
c	☑ Participation in the development of a community-wide plan			
d	☑ Participation in the execution of a community-wide plan			
e	☑ Inclusion of a community benefit section in operational plans			
f	☑ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g	☑ Prioritization of health needs in its community			
h	☑ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i	☐ Other (describe in Part VI)			
7	Did the hospital facility address all of the needs identified in its most recently conducted CHNA? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs	**7**		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?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 150 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
11 Used FPG to determine eligibility for providing *discounted* care?	**11**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 300 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
12 Explained the basis for calculating amounts charged to patients?	**12**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☐ Income level			
b ☐ Asset level			
c ☐ Medical indigency			
d ☐ Insurance status			
e ☐ Uninsured discount			
f ☑ Medicaid/Medicare			
g ☐ State regulation			
h ☐ Residency			
i ☐ Other (describe in Part VI)			
13 Explained the method for applying for financial assistance?	**13**	Yes	
14 Included measures to publicize the policy within the community served by the hospital facility?	**14**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The policy was posted on the hospital facility's website			
b ☐ The policy was attached to billing invoices			
c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d ☐ The policy was posted in the hospital facility's admissions offices			
e ☐ The policy was provided, in writing, to patients on admission to the hospital facility			
f ☑ The policy was available upon request			
g ☐ Other (describe in Part VI)			
Billing and Collections			
15 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	**15**	Yes	
16 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☐ Other similar actions (describe in Section C)			
17 Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?	**17**		No
If "Yes," check all actions in which the hospital facility or a third party engaged			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☐ Other similar actions (describe in Section C)			

Part V Facility Information *(continued)*

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

- **a** ☐ Notified individuals of the financial assistance policy on admission
- **b** ☐ Notified individuals of the financial assistance policy prior to discharge
- **c** ☐ Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills
- **d** ☐ Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy
- **e** ☐ Other (describe in Section C)

Policy Relating to Emergency Medical Care

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

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

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

Part V Facility Information *(continued)*

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

Form and Line Reference	Explanation
See Additional Data Table	

Part V Facility Information *(continued)*

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

How many non-hospital health care facilities did the organization operate during the tax year? **20**

	Name and address	Type of Facility (describe)
1	See Additional Data Table	
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 6A	THE COMMUNITY BENEFIT REPORT IS PUBLISHED BY NORTHEAST GEORGIA HEALTH SYSTEM AND INCLUDES PROGRAMS FOR NORTHEAST GEORGIA MEDICAL CENTER AND ITS AFFILIATES THE REPORT IS AVAILABLE ON THE ORGANIZATION'S WEBSITE (WWW NGHS COM) AS WELL AS IN ITS ANNUAL COMMUNICARE MAGAZINE

Form and Line Reference	Explanation
PART I, LINE 7	CHARITY CARE COST WAS CALCULATED APPLYING SEPARATE COST-TO-CHARGE RATIOS (CCR) TO THE SKILLED NURSING FACILITY (SNF) AND TO THE REMAINING PATIENT CHARGES FROM ALL OTHER HOSPITAL ACTIVITIES THE CCR FOR THE SNF WAS COMPUTED USING THE TOTAL SNF OPERATING EXPENSES DIVIDED BY THE TOTAL SNF GROSS CHARGES THE CCR FOR THE REMAINING PATIENT CHARGES WAS COMPUTED PURSUANT TO WORKSHEET 2 IN THE SCHEDULE H INSTRUCTIONS THE CCR FOR THE UNREIMBURSED MEDICAID SERVICES WAS COMPUTED USING A CCR COMPUTED PURSUANT TO WORKSHEET 2 IN THE SCHEDULE H INSTRUCTIONS OTHER MEANS TESTED GOVERNMENT PROGRAM COST WAS DERIVED FROM INTERNAL TRENDSTAR SYSTEM DATA WHICH COMPUTED COST AT THE PATIENT DETAIL LEVEL

Form and Line Reference	Explanation
PART I, LINE 7G	SUBSIDIZED HEALTH SERVICES WERE FOR INPATIENT REHAB, INPATIENT MEDICINE, AND LAURELWOOD (MENTAL HEALTH) NO COSTS WERE ATTRIBUTABLE TO PHYSICIAN CLINICS

Form and Line Reference	Explanation
PART I, LN 7 COL(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 $64,255,045

Form and Line Reference	Explanation
PART II, COMMUNITY BUILDING ACTIVITIES	IT IS WELL DOCUMENTED THAT MANY FACTORS COMBINE TO AFFECT THE HEALTH OF INDIVIDUALS AND COMMUNITIES WHETHER PEOPLE ARE HEALTHY OR NOT IS DETERMINED BY THEIR CIRCUMSTANCES AND THEIR ENVIRONMENT, ACCORDING TO THE WORLD HEALTH ORGANIZATION TO A LARGE EXTENT, FACTORS SUCH AS WHERE WE LIVE, THE STATE OF OUR ENVIRONMENT, GENETICS, OUR INCOME AND EDUCATION LEVEL, OUR RELATIONSHIPS WITH FRIENDS AND FAMILY ALL HAVE CONSIDERABLE IMPACTS ON HEALTH THE DETERMINANTS OF HEALTH INCLUDE THE SOCIAL AND ECONOMIC ENVIRONMENT, THE PHYSICAL ENVIRONMENT, AND A PERSON'S INDIVIDUAL CHARACTERISTICS AND BEHAVIORS ADDITIONAL FACTORS THAT RELATE INCLUDE EDUCATION, CULTURE, INCOME AND SOCIAL STATUS, EMPLOYMENT AND WORKING CONDITIONS, SOCIAL SUPPORT NETWORKS, GENETICS, HEALTH SERVICES, AND GENDER IF COMMUNITY MEMBERS HAVE ADEQUATE EDUCATION, EMPLOYMENT, INCOME, A SAFE ENVIRONMENT AND SUPPORTIVE SOCIAL NETWORKS, THEY WILL HAVE THE CAPACITY TO MAKE HEALTHIER BEHAVIOR CHOICES AND BE MORE LIKELY TO HAVE ACCESS TO HEALTH SERVICES THEREFORE, NGMC AS AN ORGANIZATION MUST CONSIDER THE SOCIAL DETERMINANTS OF HEALTH STATUS AS PART OF PREVENTATIVE CARE A FEW OF SOME COMMUNITY BUILDING ACTIVITIES INCLUDED IN PART II INCLUDE SPONSORSHIP OF CHILDREN'S CENTER FOR HOPE AND HEALINGNGMC SUPPORTS THE CHILDREN'S CENTER FOR HOPE AND HEALING WITH A DONATION TO HELP CHILDREN AND THEIR FAMILIES WHO HAVE BEEN VICTIMS OF SEXUAL ABUSE SPONSORSHIP OF WOMENSOURCENGMC SUPPORTS WOMENSOURCE, A NON-PROFIT ORGANIZATION DESIGNED TO HELP WOMEN SUCCEED BOTH PROFESSIONALLY AND PERSONALLY WOMENSOURCE PROVIDES, AMONG OTHER PROGRAMS, A FINANCIAL LEARNING SEMINAR FOR WOMEN WHO MAY BE STRUGGLING IN THIS AREA NGMC ALSO PROVIDED SPEAKERS FOR A HEALTH SERIES SPONSORSHIP OF THE WISDOM PROJECTTHE WISDOM PROJECT IS A LEADERSHIP PROGRAM FOR SENIOR RESIDENTS SPONSORED BY BRENAU UNIVERSITY'S CENTER FOR LIFETIME STUDY IT SEEKS TO RECRUIT THOSE 50 AND OLDER "TO SHARE THEIR WISDOM, EXPERIENCES AND TALENTS IN CREATIVE WAYS THROUGH ACTION AND ADVOCACY ON BEHALF OF HALL COUNTY " NGMC SPONSORED PARTICIPANTS IN THE PROGRAM

Form and Line Reference	Explanation
PART III, LINE 2	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 $64,255,045

Form and Line Reference	Explanation
PART III, LINE 3	PROVIDER CANNOT IDENTIFY THE AMOUNT OF BAD DEBT EXPENSE RELATED TO PATIENTS WHO MAY BE ELIGIBLE FOR CHARITY CARE ASSISTANCE THAT DID NOT GET QUALIFIED

Form and Line Reference	Explanation
PART III, LINE 4	BAD DEBT EXPENSE REPORTED ON LINE 2 REPRESENTS GROSS CHARGES WRITTEN OFF DURING THE FISCAL YEAR NET OF ANY RECOVERIES THE ORGANIZATION'S FINANCIAL STATEMENTS DO NOT CONTAIN A FOOTNOTE REGARDING BAD DEBTS

Form and Line Reference	Explanation
PART III, LINE 8	THE MEDICARE COSTS SHOWN ON LINE 6 WERE COMPUTED USING THE COST TO CHARGE RATIO REFLECTED IN THE ORGANIZATION'S MEDICARE COST REPORT

Form and Line Reference	Explanation
PART III, LINE 9B	THE CHARITY CARE AND PAYMENT FOR SERVICES POLICIES DESCRIBES HOW UNINSURED PATIENTS CAN RECEIVE FINANCIAL ASSISTANCE THE POLICY DESCRIBES THE AVAILABILITY OF THE FINANCIAL ASSISTANCE PROGRAM AND INDICATED THAT AN APPLICATION FOR FINANCIAL ASSISTANCE IS PART OF THE PROCESS IN ORDER TO ASSURE THE FUNDS FOR UNCOMPENSATED CARE ARE NOT ABUSED AND WILL BE AVAILABLE FOR THOSE IN NEED WITHIN THE HOSPITAL'S SERVICE AREA, NORTHEAST GEORGIA MEDICAL CENTER WILL MAKE REASONABLE ATTEMPTS TO ASSIST ELIGIBLE CANDIDATES TO BECOME COVERED UNDER ANY AVAILABLE ASSISTANCE PROGRAMS IN THE COMMUNITY FINANCIAL ASSITANCE INFORMATION IS ON EACH PATIENT STATEMENT AND PROVIDED AT EACH REGISTRATION AREA ONCE A COMPLETED APPLICATION FOR FINANCIAL ASSISTANCE IS RECEIVED, DETERMINATION OF ELIGIBILITY FOR FINANCIAL ASSISTANCE IS MADE CHARITY AND/OR INDIGENT CARE APPLICATIONS ARE ACCEPTED AT ANY TIME IN THE COLLECTIONS CYCLE UNTIL THE ACCOUNT IS IN A LEGAL DEFAULT STATUS

Form and Line Reference	Explanation
PART VI, LINE 2	ON A CONTINUOUS BASIS, NGMC SEEKS A VARIETY DATA SOURCES AND RELIABLE INDICATORS TO HELP IDENTIFY AND WORK TO IMPROVE ON HEALTH INEQUITIES IN THE COMMUNITIES IT SERVES A LISTING OF THE RESOURCES IS LISTED BELOW -NGMC HAS PARTNERED WITH THE HALL COUNTY FAMILY CONNECTION TO PRODUCE THE HALL LIFE REPORT THE PURPOSE OF THIS "PUBLIC STATUS REPORT ON CHILDREN AND FAMILIES IN HALL COUNTY," IS TO PROVIDE POLICY STAKEHOLDERS, PUBLIC AGENCY PROGRAM PERSONNEL, PRIVATE PROVIDERS AND COMMUNITY MEMBERS WITH UPDATED INDICATOR DATA TO INFORM CURRENT POLICY DISCUSSIONS AND DECISION-MAKING THE HALL LIFE REPORT IDENTIFIES THE STATUS OF LEADING INDICATORS FOR EXCELLENCE THE FIVE TOPIC AREAS USED IN THIS REPORT ARE CURRENTLY THE SAME AS THOSE USED BY THE FAMILY CONNECTION PARTNERSHIP AT THE STATE LEVEL AS THEY PRODUCE AND DISSEMINATE THE ANNUAL KIDS COUNT DATA FOR THE STATE OF GEORGIA THEY ARE HEALTHY CHILDREN, CHILDREN READY FOR SCHOOL, CHILDREN SUCCEEDING IN SCHOOL, STABLE AND SELF SUFFICIENT FAMILIES, AND STRONG COMMUNITIES THIS REPORT CAN BE FOUND AT WWW HCFCN ORG -AS PART OF THE HALL COUNTY FAMILY CONNECTION, WE REVIEW INFORMATION FROM KIDS COUNT, WHICH PROVIDES KEY INDICATORS OF CHILD WELL-BEING -ADDITIONALLY, NGMC HAS PARTNERED WITH OTHER HEALTHCARE PROVIDERS IN THE COMMUNITY TO FORM THE HEALTHCARE INITIATIVE CONSORTIUM THIS GROUP IS WORKING WITH A LOCAL UNIVERSITY TO DEVELOP AN ONGOING DATABASE OF FIVE DATA ELEMENTS THAT WILL GIVE THE COMMUNITY UP-TO-DATE INFORMATION ON THE HEALTH ISSUES AFFECTING ITS RESIDENTS THE FIVE DATA ELEMENTS COLLECTED ARE BMI (HEIGHT/WEIGHT), A1C, BLOOD PRESSURE, CHOLESTEROL, LDL, AND MICRO ALBUMEN THIS GIVES US INFORMATION RELATED TO THE FOLLOWING HEALTH ISSUES OBESITY, DIABETES, CARDIOVASCULAR DISEASE AND HYPERTENSION THE FIRST SET OF DATA WAS COLLECTED THIS YEAR, AND THE GROUP IS NOW WORKING ON PEDIATRIC HEALTH DATA -THE HALL COUNTY HEALTH DEPARTMENT ALSO SHARES ITS HEALTH RISK SNAPSHOTS FOR COUNTIES IN THE SERVICE AREA, WHICH FOCUSES ON POPULATION TRENDS, YOUTH RISK, INFANT RISK, GENERAL RISK, STUDENT SUBSTANCE ABUSE, TOP CAUSES OF DEATH AND WIC NUTRITION PROGRAM INFORMATION -WE ALSO MONITOR THE COUNTY HEALTH RANKINGS PUBLISHED BY THE ROBERT WOOD JOHNSON FOUNDATION (HTTP //WWW COUNTYHEALTHRANKINGS ORG/ABOUT-PROJECT)

Form and Line Reference	Explanation
PART VI, LINE 3	EACH STATEMENT PROVIDED TO PATIENTS THROUGH POSTAL MAIL OR EMAIL INCLUDES A PHONE NUMBER TO CONTACT FOR FINANCIAL ASSISTANCE THE ORGANIZATION'S WEBSITE CONTAINS A PRINT OPTION OF THE FINANCIAL ASSISTANCE POLICY INCLUDING DIRECTIONS FOR COMPLETION OF THE APPLICATION ALSO DIRECTS APPLICANTS TO THE APPROPRIATE AREAS TO OBTAIN A PAPER COPY OF THE FINANCIAL ASSISTANCE APPLICATION

Form and Line Reference	Explanation
PART VI, LINE 4	POPULATION[1] THE HEALTH SYSTEM'S TOTAL SERVICE AREA ("TSA" OR "THE AREA") POPULATION GREW ON AVERAGE 3 8% PER YEAR FROM 2000 TO 2010, COMPARED TO AVERAGE ANNUAL GROWTH RATES OF 1 7% AND 0 9% FOR GEORGIA AND THE U S , RESPECTIVELY POPULATION FOR THE TSA IN 2015 IS ESTIMATED AT JUST OVER 866,000 REPRESENTING TOTAL GROWTH OF 7 5% SINCE 2010, MORE THAN DOUBLING BOTH THE STATE AND NATIONAL RATES OF 3 7% AND 3 2%, RESPECTIVELY THE TSA'S POPULATION GROWTH RATE IS PROJECTED TO OUTPACE GEORGIA AND THE U S THROUGH AT LEAST 2020, THUS CONTINUING TO DRIVE ABOVE AVERAGE DEMAND FOR HEALTH CARE SERVICES HOUSEHOLD INCOME, HOME OWNERSHIP, AND HOME VALUES1 CURRENT MEDIAN HOUSEHOLD INCOME IS $57,801 ACROSS THE SYSTEM'S SERVICE AREA, COMPARED TO $49,210 FOR GEORGIA AND $53,217 FOR ALL U S HOUSEHOLDS AREA MEDIAN HOUSEHOLD INCOME IS PROJECTED TO BE $67,764 IN FIVE YEARS, COMPARED TO $60,683 FOR ALL U S HOUSEHOLDS CURRENTLY, 63 4% OF HOUSING UNITS IN THE AREA ARE OWNER-OCCUPIED COMPARED TO 55 7% ACROSS THE U S AND 54 6% ACROSS GEORGIA MEDIAN HOME VALUE IN THE AREA IS $188,757, COMPARED TO $168,265 ACROSS GEORGIA AS A WHOLE EMPLOYMENT[2] IN 2007, PRIOR TO THE BEGINNING OF A NATIONAL RECESSION, THE HEALTH SYSTEM'S HOME COUNTY OF HALL ENDED THE YEAR WITH AN EMPLOYMENT RATE OF 3 6% COMPARED TO STATE AND NATIONAL RATES OF 4 5% AND 4 6%, RESPECTIVELY THROUGHOUT THE RECESSION PERIOD, HALL HAS CONSISTENTLY EXPERIENCED ANNUAL UNEMPLOYMENT RATES AT OR BELOW THOSE OF GEORGIA AND THE U S FOR THE YEAR ENDING 12/31/2014, HALL COUNTY UNEMPLOYMENT WAS AT A 6-YEAR LOW OF 5 9% COMPARED TO GEORGIA'S RATE OF 7 2% AND THE U S RATE OF 6 2% AS OF THE MOST RECENTLY AVAILABLE DATA, HALL ENDED APRIL 2015 WITH UNEMPLOYMENT AT 4 7%--THE LOWEST MONTHLY FIGURE IN SEVEN (7) YEARS [3] NOTE UNEMPLOYMENT DATA PRESENTED HERE ARE INTENDED TO ILLUSTRATE THE LOCAL ECONOMY'S STRENGTH AND RESILIENCY IN COMPARISON TO BOTH THE STATE AND THE NATION ESPECIALLY DURING ECONOMIC DOWNTURNS [1] SOURCE U S CENSUS BUREAU, CENSUS 2010 SUMMARY FILE 1 ESRI FORECASTS FOR 2015 AND 2020 [2] SOURCE U S BUREAU OF LABOR STATISTICS ("BLS"), NON-SEASONALLY ADJUSTED CIVILIAN UNEMPLOYMENT [3] DERIVED BY COMPARING THE BLS' 85 MONTHLY DATA POINTS SPANNING APRIL 2008 TO APRIL 2015

Form and Line Reference	Explanation
PART VI, LINE 5	NORTHEAST GEORGIA MEDICAL CENTER'S BOARD OF DIRECTORS IS COMPRISED OF 15 MEMBERS AND INCLUDES REPRESENTATIVES FROM THE MEDICAL STAFF AND THE COMMUNITIES SERVED BY NORTHEAST GEORGIA MEDICAL CENTER BOARD MEMBERS PROVIDE LEADERSHIP THAT SUPPORTS THE ORGANIZATION'S MISSION TO IMPROVE THE HEALTH OF THE COMMUNITY NORTHEAST GEORGIA MEDICAL CENTER EXTENDS OPEN MEDICAL STAFF PRIVILEGES TO QUALIFIED PHYSICIANS FOR MOST SERVICES, WITH THE EXCEPTION OF SOME EXCLUSIVE CONTRACT SERVICES SUCH AS PATHOLOGY, RADIOLOGY AND ANESTHESIOLOGY ALL PHYSICIANS UNDERGO AN EXTENSIVE CREDENTIALING PROCESS PRIOR TO BEING GRANTED MEDICAL STAFF PRIVILEGES THE MEDICAL CENTER CONDUCTS PHYSICIAN MANPOWER STUDIES TO DETERMINE THE NUMBER OF PHYSICIANS NEEDED BY SPECIALTY TO MEET COMMUNITY NEED INFORMATION FROM THESE STUDIES IS USED TO HELP GUIDE DECISIONS FOR PHYSICIAN RECRUITMENT ALL REVENUES IN EXCESS OF EXPENSES ARE REINVESTED INTO HEALTHCARE SERVICES FOR THE COMMUNITY AND NO PROFITS ACCRUE TO INDIVIDUAL INVESTORS THE MEDICAL CENTER'S CHARITY CARE POLICY HELPS ENSURE ACCESS TO HOSPITAL SERVICES TO LOW INCOME PATIENTS I E PATIENTS WITH A FAMILY INCOME OF LESS THAN OR 150% OF THE FEDERAL POVERTY GUIDELINES QUALIFY FOR A 100% CHARITY ADJUSTMENT, WHICH MEANS THAT THEY SERVICES ARE FREE

Form and Line Reference	Explanation
PART VI, LINE 6	NORTHEAST GEORGIA MEDICAL CENTER (NGMC) IS AN AFFILIATE OF NORTHEAST GEORGIA HEALTH SYSTEM OTHER AFFILIATES INCLUDE NORTHEAST GEORGIA PHYSICIANS GROUP, THE MEDICAL CENTER FOUNDATION, AND NORTHEAST GEORGIA HEALTH PARTNERS THE MISSION OF NORTHEAST GEORGIA MEDICAL CENTER AND ALL RELATED AFFILIATES IS "TO IMPROVE THE HEALTH OF THE COMMUNITY IN ALL WE DO " AS A NOT-FOR-PROFIT HOSPITAL, NGMC TREATS PATIENTS REGARDLESS OF THEIR ABILITY TO PAY AND IS ACCOUNTABLE TO THE HOSPITAL AUTHORITY OF HALL COUNTY AND THE CITY OF GAINESVILLE FOR THE PROVISION OF CHARITABLE SERVICES TO THE COMMUNITY NORTHEAST GEORGIA MEDICAL CENTER PROVIDES ACUTE AND SPECIALTY INPATIENT AND OUTPATIENT SERVICES FOR A 13-COUNTY REGIONAL COMMUNITY AND RECEIVES NO LOCAL TAX SUPPORT FROM ANY OF THOSE COUNTIES FOR OPERATIONS OR INDIGENT CARE THE MEDICAL CENTER FOUNDATION HELPS SUPPORT THE MISSION OF NORTHEAST GEORGIA HEALTH SYSTEM THROUGH FUNDRAISING INITIATIVES THAT IMPROVE SERVICES OFFERED AT NGMC, AS WELL HEALTH-FOCUSED SERVICES IN THE COMMUNITY NORTHEAST GEORGIA HEALTH PARTNERS WORKS TO BUILD COLLABORATIVE RELATIONSHIPS BETWEEN HOSPITALS, PHYSICIANS AND OTHER HEALTHCARE PROVIDERS, EMPLOYERS AND THE EMPLOYEES THEY REPRESENT THROUGH INSURANCE PRODUCTS THAT HELP SUPPORT PATIENT ACCESS TO HEALTHCARE SERVICES THROUGHOUT THE REGION RIVER PLACE MEDICAL OFFICE PLAZA 1 IS A MEDICAL OFFICE BUILDING THAT IS HOME TO AN URGENT CARE CENTER, IMAGING CENTER, OUTPATIENT REHABILITATION CENTER, FULL SERVICE LAB AND MANY PRIVATE PHYSICIAN PRACTICES REPRESENTING MORE THAN 20 MEDICAL SPECIALTIES, IMPROVING ACCESS TO CARE TO IN THE SOUTHERN REGION SERVED BY NORTHEAST GEORGIA HEALTH SYSTEMNORTHEAST GEORGIA PHYSICIANS GROUP IS A MULTI-SPECIALTY GROUP WITH MORE THAN 250 PHYSICIANS, PHYSICIAN ASSISTANTS, NURSE PRACTITIONERS AND OTHER CLINICAL STAFF PROVIDING HEALTHCARE SERVICES AT 40 LOCATIONS THROUGHOUT NORTHEAST GEORGIA, WHICH FURTHER IMPROVES THE 13-COUNTY REGIONAL COMMUNITY'S ACCESS TO CARE

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

Additional Data

Software ID:
Software Version:
EIN: 58-1694098
Name: NORTHEAST GEORGIA MEDICAL CENTER 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
NORTHEAST GEORGIA MEDICAL CENTER	
NORTHEAST GEORGIA MEDICAL CENTER	PART V, SECTION B, LINE 7 IN SOME FORM OR FASHION NGMC IS INVOLVED AT SOME LEVEL WITH MEE TING THE HEALTHCARE NEEDS IDENTIFIED, HOWEVER THROUGH THE CHNA PROCESS AND THE LENS OF THE ACA, THE PROCESS ALSO HELPED US IDENTIFY OTHER COMMUNITY PARTNERS WHO CAN HELP US, AND IN SOME CASES WITH SOME OF THE ISSUES IDENTIFIED, OTHER COMMUNITY PARTNERS ARE BETTER SUITED TO LEAD IMPLEMENTATION OF PROGRAMS SO WHILE NGMC HAS DEEPER INVOLVEMENT IN SOME NEED ARE AS THAN OTHERS, WE PARTNER IN SOME WAY WITH MOST OF THE NEEDS HERE ARE EXAMPLES OF SOME O F THE NEEDS THE HOSPITAL HAS NOT LED IN ADDRESSING WITH REASONS WHY 1 PROGRAMS DIRECTED T OWARD THE PHYSICALLY DISABLED WHILE NGMC IS MORE INVOLVED WITH REHABILITATION PROGRAMS, TH IS IS COMPLEMENTED BY A NUMBER OF HALL COUNTY COMMUNITY AGENCIES THAT ADVOCATE FOR AND HEL P SUPPORT THE CAUSES OF THE PHYSICALLY DISABLED SOME OF THEM INCLUDE THE DISABILITY RESOU RCE CENTER, OUR NEIGHBOR, AND RANDY'S HOUSE DESCRIBED BELOW DISABILITY RESOURCE CENTER, IN C IS A NON-PROFIT ORGANIZATION OFFERED TO INDIVIDUALS IN THE NORTH GEORGIA AREA WITH DISA BILITIES THE RESOURCE CENTER OFFERS SUPPORT TO INDIVIDUALS WITH DISABILITIES AND ASSISTS IN THESE INDIVIDUALS LIVING A MORE INDEPENDENT LIFE SERVICES OFFERED INCLUDE ADVOCACY, IN DEPENDENT LIVING SKILLS TRAINING, INFORMATION AND REFERRAL, PEER SUPPORT, ASSISTIVE DEVICE ASSISTANCE, COMPUTER AND TECHNOLOGY TRAINING, HOME MODIFICATIONS, AND SUPPORT GROUPS OUR NEIGHBOR, INC OUR NEIGHBOR, INC SUPPORTS 10 RESIDENTS IN THREE HOMES AND ONE APARTMENT THROUGH BOTH PRIVATE & PUBLIC FUNDING, VOLUNTEER EFFORTS, A DEDICATED STAFF, A BOARD OF DIRECTORS, AND THE EFFORTS OF RESIDENTS, ONI OFFERS A BROAD RANGE OF SUPPORT FOR DISABLED YOUNG ADULTS AT PRESENT, SERVICES INCLUDE HOUSING, EMPLOYMENT & RESUME BUILDING, NETWORK ING & REFERRALS TO ADDITIONAL RESOURCES, VOLUNTEER OPPORTUNITIES, SOCIAL & LEGISLATIVE ADV OCATES, SUPPORT FOR FAMILIES, AS WELL AS NUMEROUS CLASSES AND ACTIVITIES FOR PEOPLE WITH V ARYING LEVELS OF ABILITY RANDY'S HOUSE AS PART OF OUR NEIGHBOR, RANDY'S HOUSE IS A HOME F OR YOUNG HANDICAPPED ADULTS NOT ONLY DOES THE HOME GIVE RESIDENTS INDEPENDENCE, IT GIVES THEIR FAMILIES PEACE KNOWING THAT THEIR ADULT CHILDREN CAN HAVE MORE MEANINGFUL LIVES THE GOAL IS TO HAVE A COMMUNITY WHERE PEOPLE DO NOT NOTICE A PERSON'S DISABILITY, BUT EMBRACE A PERSON FOR WHO THEY ARE THE LONG-TERM GOAL IS TO DUPLICATE WHAT RANDY'S HOUSE IS DOING IN GAINESVILLE IN OTHER COMMUNITIES IN THE STATE, SO THAT DISABLED PERSONS CAN LIVE WHERE VER THEY WOULD LIKE NEAR FAMILY AND FRIENDS OR IN AN ENTIRELY NEW COMMUNITY 2 PROMOTION O F PHYSICAL ACTIVITY FOR ADULTS AND CHILDREN WHILE NGMC DOES PARTICIPATE IN EFFORTS TO PROM OTE PHYSICAL ACTIVITY FOR ADULTS AND CHILDREN, THERE ARE OTHER AGENCIES IN THE COUNTY THAT ARE MEETING THIS NEED A FEW ARE OUTLINED BELOW GAINESVILLE PARKS AND RECREATION HAS SEVE RAL FACILITIES AND PROGRAMS POISED TO HELP IN THE BATTLE AGAINST OBESITY, SUCH AS 20 PARKS , 14 PLAYGROUNDS, AND 8 MILES OF WALKING TRAILS IN NEIGHBORHOODS THROUGHOUT THE CITY, PUBL IC TENNIS COURTS, THE FRANCES MEADOWS AQUATIC AND COMMUNITY CENTER WHICH OFFERS YEAR ROUND PUBLIC SWIMMING, YOUTH ATHLETICS, SUMMER SPORTS CAMPS, AND MORE ADDITIONALLY, A PRIORITY OF THIS AGENCY IS THAT ALL CHILDREN HAVE ACCESS TO PROGRAMS, THEREFORE, THEY HAVE A SCHOL ARSHIP PROGRAM CALLED CHILDREN AT PLAY FUND TO HELP CHILDREN WHO OTHERWISE MIGHT NOT BE AB LE TO PARTICIPATE HALL COUNTY PARKS & LEISURE'S MISSION IS TO DEVELOP, MAINTAIN AND PROVID E A VARIETY OF QUALITY AND AFFORDABLE RECREATION OPPORTUNITIES AND SERVICES FOR ALL RESIDE NTS SOME OF THESE INCLUDE 1,459 ACRES OF PARK SPACE, 24 PARKS, COMMUNITY CENTERS, WALKING TRAILS, SOCCER COMPLEX, AND MORE 3 NEED FOR FREE OR LOW COST OPTIONS FOR THE WORKING POO R, UNINSURED, OR THE UNDERINSURED RELATED TO MENTAL HEALTH SERVICES, NEED FOR MORE FUNDING RESOURCES TO COVER THE HIGH COST OF MENTAL HEALTH RELATED MEDICATIONS WHILE LAURELWOOD IS A RESOURCE FOR OUR COMMUNITY, THE NEEDS FOR THESE TYPES OF SERVICES ARE GREATER THAN THE RESOURCES WE COLLECTIVELY HAVE WE ARE FORTUNATE TO HAVE AVITA COMMUNITY PARTNERS (AVITA C OMMUNITY PARTNERS WAS FORMED BY THE 1993 GEORGIA STATE LEGISLATURE TO SERVE PERSONS EXPERI ENCING THE DISABLING EFFECTS OF MENTAL ILLNESS, DEVELOPMENTAL DISABILITIES, AND ADDICTIVE DISEASES) AND THE VETERAN'S ADMINISTRATION, HOWEVER THE NEED IS GREATER THAN RESOURCES AT HAND THE LACK OF MENTAL HEALTH RESOURCES IS A STATE-WIDE AND A NATIONAL ISSUE 4 NEED FO R EDUCATION AND AWARENESS IN RELATION TO SENIORS' HEALTH ISSUES ACROSS THE HEALTHCARE CONT INUUM, NEED FOR FAMILY SUPPORT SERVICES WHILE NGMC DOES PROVIDE CERTAIN SERVICES TO ASSIST THE SENIOR POPULATION IN GETTING THE HEALTHCARE EDUCATION AND SUPPORT THEY NEED, THE OVER ALL NEEDS ARE GREATER THAN JUST ONE ORGANIZATION CAN MEET GAINESVILLE-HALL COUNTY IS FORT UNATE TO HAVE THE FOLLOWING HEALTH AND HUMAN SERVICE AGENCIES THAT HELP THE AREA'S SENIOR POPULATION LEGACY LINK AREA AGENCY ON AGING (AAA) DESIGNATED BY THE DEPARTMENT OF HUMAN SERVICES IN THE NORTH EAST GEORGIA MOUNTAINS, AAA IS RESPONSIBLE FOR ADVOCACY FOR SENIORS, PLANNING, AND ADMINISTRATION OF PROGRAMS, COORDINATION AND MONITORING SERVICES IN THE ARE A FEDERAL FUNDS AUTHORIZED BY A WIDE VARIETY OF FEDERAL AND STATE LAWS AND PROGRAMS ARE U TILIZED BY THIS NON-PROFIT AGENCY THE 13 COUNTY SERVICE AREA INCLUDES BANKS, DAWSON, FOR SYTH, FRANKLIN, HABERSHAM, HALL, HART, LUMPKIN, RABUN, STEPHENS, TOWNS, UNION, AND WHITE AAA HAS THE LEGACY SHOPPE LOCATED IN LAKESHORE MALL WHERE SENIORS CAN COME BY FOR INFORMAT ION ON SEMINARS, CLASSES OR JUST TO ASK QUESTIONS A PLACE FOR MOM THIS COMPANY HAS A LOCA L OFFICE AND PROVIDES INFORMATION ABOUT SENIOR HOUSING AND ELDER CARE PROVIDERS TO SENIORS AND THEIR FAMILIES 5 TRANSPORTATIONWHILE NGMC WILL NOT SPEARHEAD DIRECT PROJECTS RELATED TO THE TRANSPORTATION ISSUE, NGMC DOES HAVE SEVERAL SERVICES THAT MAKE HEALTHCARE MORE AC CESSIBLE TO THE COMMUNITY AS DESCRIBED BELOW THE CITY OF GAINESVILLE IS FORTUNATE TO HAVE THE GAINESVILLE CONNECTION, WHICH PROVIDES SCHEDULED BUS SERVICES THROUGHOUT THE CITY OF GAINESVILLE AND PARTS OF THE CITY OF OAKWOOD BUSES OPERATE FIVE DAYS A WEEK FROM 7 00 AM TO 5 30 PM THE GAINESVILLE CONNECTION SERVES THE LOW INCOME POPULATION AND ALL COMERS, IT MAKES STOPS AT THE HEALTH DEPARTMENT, GNCS, NGMC AND INCOME BASED HOUSING IN GAINESVILLE CITY THE DIRECTOR OF THE COMMUNITY SERVICE CENTER IN GAINESVILLE, THE AGENCY THAT OVERSEE S THE RED RABBIT, SERVES ON NGMC'S ADVISORY BOARD AS WELL AS ON THE HEALTH PARTNERS BOARD 6 NEED TO BETTER UNDERSTAND ENVIRONMENTAL ISSUES THAT IMPACT THE HEALTH STATUS OF THE CO MMUNITYSEVERAL REVIEWS AND STUDIES HAVE BEEN MADE ON ENVIRONMENTAL ISSUES IN THE COMMUNITY NGMC ACKNOWLEDGES THIS IS BEYOND THE SCOPE OF OUR AVAILABLE SERVICES DISTRICT 2 PUBLIC HEALTH PROVIDES AN ARRAY OF SERVICES AND PROGRAMS TO PROTECT THE HEALTH OF RESIDENTS AND P ROMOTE HEALTHY LIFESTYLES IN OUR AREA SERVICES INCLUDE CLINICAL PROGRAMS LIKE IMMUNIZATIO NS, CHILD HEALTH CHECKS AND WOMEN'S HEALTH ENVIRONMENTAL HEALTH PROGRAMS INCLUDE FOOD SER VICE INSPECTIONS, TOURIST ACCOMMODATIONS INSPECTIONS, AND INDIVIDUAL SEWAGE SYSTEM PERMITS

Form 990 Schedule H, Part V Section D. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility

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)
IMAGING CENTER - GAINESVILLE 1315 JESSE JEWELL PKWY GAINESVILLE,GA 30501	IMAGING / RADIOLOGY CENTER
LAURELWOOD 200 WISTERIA DRIVE GAINESVILLE,GA 30501	IMAGING / RADIOLOGY CENTER
TOCCOA CANCER CENTER 1656 FALLS ROAD TOCCOA,GA 30577	IMAGING / RADIOLOGY CENTER
REHABILITATION INSTITUTE 597 SOUTH ENOTA DRIVE NE GAINESVILLE,GA 30501	IMAGING / RADIOLOGY CENTER
SLEEP LAB-BRASELTON SATELLITE 5737 THOMPSON MILL ROAD HOSCHTON,GA 30548	IMAGING / RADIOLOGY CENTER
SLEEP LAB 535 JESSE JEWELL PKWY GAINESVILLE,GA 30501	IMAGING / RADIOLOGY CENTER
SLEEP LAB-BUFORD SATELLITE 4445 SOUTH LEE STREET BUFORD,GA 30518	IMAGING / RADIOLOGY CENTER
NEW HORIZONS NORTH 600 BEVERLY ROAD NE GAINESVILLE,GA 30501	IMAGING / RADIOLOGY CENTER
IMAGING CENTER - BRASELTON 5875 THOMPSON MILL ROAD HOSCHTON,GA 30548	IMAGING / RADIOLOGY CENTER
NEW HORIZONS LANIER PARK 675 WHITE SULPHUR ROAD GAINESVILLE,GA 30501	IMAGING / RADIOLOGY CENTER
WOUND OSTOMY CONTINENCE 675 WHITE SULPHUR ROAD GAINESVILLE,GA 30501	IMAGING / RADIOLOGY CENTER
REHAB - BRASELTON 5875 THOMPSON MILL ROAD HOSCHTON,GA 30548	IMAGING / RADIOLOGY CENTER
REHAB - CLEVELAND 640-A HELEN HWY CLEVELAND,GA 30528	IMAGING / RADIOLOGY CENTER
REHAB - OAKWOOD 3931 MUNDY MILL ROAD SUITE B OAKWOOD,GA 30566	IMAGING / RADIOLOGY CENTER
REHAB - BUFORD 4889 GOLDEN PKWY SUITE 150 BUFORD,GA 30518	IMAGING / RADIOLOGY CENTER

Form 990 Schedule H, Part V Section D. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility

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)
REHAB - DAHLONEGA 95 MORRISON MOORE PKWY DAHLONEGA,GA 30533	IMAGING / RADIOLOGY CENTER
REHAB - DAWSONVILLE 5959 HIGHWAY 53EHIGHTOWER PLACE ST 200 DAWSONVILLE,GA 30534	IMAGING / RADIOLOGY CENTER
DIABETES ED 675 WHITE SULPHUR ROAD GAINESVILLE,GA 30501	IMAGING / RADIOLOGY CENTER
BARIATRIC SERVICES 675 WHITE SULPHUR ROAD GAINESVILLE,GA 30501	IMAGING / RADIOLOGY CENTER
ESSENTIALLY FOR WOMEN - LACTATION 825 JESSE JEWELL PKWY GAINESVILLE,GA 30501	IMAGING / RADIOLOGY CENTER

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990**

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
NORTHEAST GEORGIA MEDICAL CENTER INC

Employer identification number
58-1694098

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) AMERICAN CANCER SOCIETY PO BOX 102454 ATLANTA,GA 30368	13-1788491	501(C)(3)	10,009				RELAY FOR LIFE SPONSORSHIP
(2) UNITED WAY OF HALL COUNTY PO BOX 2656 GAINESVILLE,GA 30503	58-6011393	501(C)(3)	6,200				SPONSORSHIP
(3) GOOD NEWS CLINIC 810 PINE STREET GAINESVILLE,GA 30501	58-2058853	501(C)(3)	630,917				DONATION FOR OPERATING COSTS
(4) AMERICAN HEART ASSOCIATION PO BOX 4002900 DES MOINES,IA 50340	13-5613797	501(C)(3)	17,500				HEART WALK SPONSORSHIP
(5) NORTH GEORGIA COMMUNITY FOUNDATION 615 OAK STREET SUITE 1300 GAINESVILLE,GA 30501	58-1610318	501(C)(3)	6,000				SPONSORSHIP
(6) UNITED WAY OF FORSYTH COUNTY 240 ELM STREET CUMMING,GA 30040	58-1925396	501(C)(3)	8,000				SPONSORSHIP

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 6

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 0

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) SCHOLARSHIPS	4	14,650			

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	THE MAJORITY OF GRANTS ARE TO 501(C)(3) ORGANIZATIONS BOARD APPROVAL IS OBTAINED PRIOR TO DISBURSEMENT

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
NORTHEAST GEORGIA MEDICAL CENTER INC

Employer identification number
58-1694098

Part I Questions Regarding Compensation

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

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

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

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

(A) Name and Title	**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation reported as deferred in prior Form 990
	(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
See Additional Data Table							

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
PART I, LINES 4A-B	PART I, LINE 4A JAMES GARDNER, JR WAS EMPLOYED BY NORTHEAST GEORGIA HEALTH SYSTEM, INC FROM MARCH 2004 UNTIL MARCH 2011 MR GARDNER WAS HIRED TO SERVE AS PRESIDENT AND CEO OF THE SYSTEM DURING 2013, MR GARDNER WAS PAID SEVERENCE OF $106,238 BASED ON THE TERMS OF HIS EMPLOYMENT CONTRACT JAMES WALKER WAS EMPLOYED BY NORTHEAST GEORGIA HEALTH SYSTEM, INC FROM MAY 2010 UNTIL SEPTEMBER 2013 MR WALKER WAS HIRED TO SERVE AS VICE-PRESIDENT OF HUMAN RESOURCES DURING 2013, MR WALKER WAS PAID SEVERANCE OF $55,692 BASED ON THE TERMS OF HIS EMPLOYMENT CONTRACT PART I, LINE 4B - EMPLOYER CONTRIBUTION TO 457(F) EXECUTIVE RETIREMENT BENEFIT PLAN ANTHONY M HERDENER $ 44,471 TRACY M VARDEMAN $ 24,161 LINDA NICHOLSON $ 19,861 JAMES WALKER $ 25,210 CAROL H BURRELL $851,310 ALLANA L CUMMINGS $ 39,554 SAMUEL O JOHNSON $ 41,301 JOHN A WILLIAMSON $ 30,107 MARY M STRAND $ 22,202 BRADLEY NURKIN $ 39,000 SONJA MCLENDON $ 17,600 KAREN WATTS $ 18,200 CAROL H BURRELL, PRESIDENT AND CEO OF NORTHEAST GEORGIA HEALTH SYSTEM, BEGAN HER CAREER AT NORTHEAST GEORGIA HEALTH SYSTEM IN 1999 SHE WAS PROMOTED TO PRESIDENT AND CEO IN JULY 2011 HER FIRST FULL YEAR AS CEO WAS COMPLETED IN 2012 WHICH IS REFLECTED IN HER PAY AND DEFERRED COMPENSATION THE CONTRIBUTION TO THE 457(F) EXECUTIVE RETIREMENT PLAN ON HER BEHALF FOR 2013 ($851,310) WAS COMPUTED BASED ON HER AGE, LENGTH OF EMPLOYMENT, AND CURRENT POSITION WITH NORTHEAST GEORGIA HEALTH SYSTEM EMPLOYER PAYMENT FROM 457(F) PLAN (INCLUDING VESTED EARNINGS ON PREVIOUSLY REPORTED COMPENSATION) TRACY M VARDEMAN $25,082 JOHN A WILLIAMSON $24,878 LINDA NICHOLSON $20,734 ALLANA CUMMINGS $18,563 SAMUEL O JOHNSON $14,168 JAMES R WALKER $75,095

Additional Data

Software ID:
Software Version:
EIN: 58-1694098
Name: NORTHEAST GEORGIA MEDICAL CENTER INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
JAY HORTENSTINE MD MEMBER, NGPG PHYSICIAN	(I) (II)	0 456,092	0 0	0 22,402	0 8,925	0 21,575	0 508,994	0 0
JOHN A WILLIAMSON VP - BRASELTON PRESIDENT - NGMC	(I) (II)	0 246,417	0 79,634	0 19,411	0 51,134	0 20,099	0 416,695	0 23,512
CAROL H BURRELL PRESIDENT & CEO	(I) (II)	0 581,262	0 289,566	0 36,562	0 887,292	0 33,712	0 1,828,394	0 0
ANTHONY M HERDENER VP & CFO - NGHS	(I) (II)	0 360,877	0 115,914	0 44,822	0 86,969	0 31,611	0 640,193	0 0
SONJA F MCLENDON VP PROF SRVCS- NGMC	(I) (II)	0 182,372	0 73,945	0 522	0 3,954	0 17,037	0 277,830	0 0
TRACY M VARDEMAN VP STRATEGIC PLAN/MKTING	(I) (II)	0 195,170	0 65,569	0 19,029	0 52,321	0 21,456	0 353,545	0 23,705
JAMES BAILEY MD VP & CMIO/CQO - NGHS	(I) (II)	0 525,553	0 2,660	0 26,027	0 8,925	0 21,517	0 584,682	0 0
KAREN S WATTS VP - PATIENT SERVICES - NGMC	(I) (II)	0 204,090	0 73,448	0 2,370	0 6,476	0 7,011	0 293,395	0 0
MARY M STRAND VP REV CYCLE-NGHS	(I) (II)	0 181,571	0 59,875	0 1,396	0 27,020	0 17,924	0 287,786	0 0
SAMUEL O JOHNSON MD VP MEDICAL AFFAIRS & CMO	(I) (II)	0 339,524	0 88,563	0 22,402	0 50,226	0 21,538	0 522,253	0 13,390
ALLANA L CUMMINGS VP & CIO - NGHS	(I) (II)	0 328,130	0 112,108	0 17,535	0 48,479	0 10,616	0 516,868	0 17,544
BRADLEY K NURKIN VP - GAINESVILLE PRESIDENT - NGMC	(I) (II)	0 322,237	0 69,180	0 18,610	0 47,404	0 16,257	0 473,688	0 0
LINDA NICHOLSON VP OF FINANCE/CONTROLLER	(I) (II)	0 159,962	0 68,400	0 18,217	0 55,397	0 18,716	0 320,692	0 19,596
STEPHEN A CARLSON DIRECTOR - PHARMACY	(I) (II)	0 156,489	0 16,650	0 2,235	0 22,847	0 10,915	0 209,136	0 0
DEBRA DUKE DIRECTOR - DIAGNOSTIC IMAG	(I) (II)	0 139,958	0 16,840	0 3,974	0 22,015	0 19,152	0 201,939	0 0
RANDALL P MILLER MANAGER - RADIATION PHYSICS	(I) (II)	0 244,745	0 0	0 5,702	0 30,280	0 6,825	0 287,552	0 0
DAVID E PATTERSON RADIATION III PHYSICIST	(I) (II)	0 197,672	0 0	0 2,483	0 7,140	0 17,418	0 224,713	0 0
CHRISTOPHER PARAVATE CHIEF APPLICATION OFFICER	(I) (II)	0 176,503	0 18,095	0 1,485	0 2,714	0 33,230	0 232,027	0 0
AMANDA CAIN CHIEF UTILIZATION OFFICER	(I) (II)	0 202,208	0 0	0 1,053	0 7,145	0 9,675	0 220,081	0 0
RICHARD D MATTHEUS CIO - NGPG	(I) (II)	0 178,769	0 24,508	0 450	0 6,129	0 19,986	0 229,842	0 0

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
JAMES WALKER FORMER VP HR-NGHS	(I) (II)	0 161,299	0 96,503	0 83,280	0 31,027	0 18,313	0 390,422	0 0
PAUL G VERVALIN FORMER VP & CAO, NGPG PRESIDENT	(I) (II)	0 168,260	0 55,095	0 11,472	0 6,042	0 15,163	0 256,032	0 0
JAMES E GARDNER JR FORMER PRESIDENT & CEO	(I) (II)	0 0	0 42,495	0 106,238	0 0	0 0	0 148,733	0 0

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
NORTHEAST GEORGIA MEDICAL CENTER INC

Employer identification number
58-1694098

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	THE HOSPITAL AUTHORITY OF HALL COUNTY AND THE CITY OF GAINESVILLE (2010A)	58-6002388	362762KB1	02-18-2010	311,522,031	REFUND PRINCIPAL AND INTEREST OF SERIES 2007G AND SERIES 2008B-H BONDS		X		X		X
B	THE HOSPITAL AUTHORITY OF HALL COUNTY AND THE CITY OF GAINESVILLE (2010B)	58-6002388	362762KS4	02-18-2010	246,724,247	REFUND PRINCIPAL AND INTEREST OF SERIES 2007G AND SERIES 2008B-H BONDS		X		X		X
C	THE HOSPITAL AUTHORITY OF HALL COUNTY AND THE CITY OF GAINESVILLE (2008A)	58-6002388	NONEAVAIL	08-26-2011	46,625,000	REFUND PRINCIPAL AND INTEREST OF SERIES 2008A		X		X		X
D	THE HOSPITAL AUTHORITY OF HALL COUNTY AND THE CITY OF GAINESVILLE (2008A)	58-6002388	NONEAVAIL	12-17-2012	200,000,000	FINANCE CONSTRUCTION OF NEW FACILITY		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	312,294,866	247,554,908	46,625,000	200,000,000
4	Gross proceeds in reserve funds	26,214,539	20,359,320		
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows			46,625,000	
7	Issuance costs from proceeds	7,297,582	703	200,000	631,164
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	57,074,032			94,700,000
11	Other spent proceeds				
12	Other unspent proceeds				105,300,000
13	Year of substantial completion	2013	2013	2011	
		Yes / No	Yes / No	Yes / No	Yes / No
14	Were the bonds issued as part of a current refunding issue?	X /	X /	X /	/ X
15	Were the bonds issued as part of an advance refunding issue?	/ X	/ X	/ X	/ X
16	Has the final allocation of proceeds been made?	X /	X /	X /	/ X
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X /	X /	X /	X /

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		
2	Are there any lease arrangements that may result in private business use of bond-financed property?	X		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		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?	X		X		X			
c	Are there any research agreements that may result in private business use of bond-financed property?	X		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?	X		X		X			
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 ▶		0 260 %		0 260 %		0 260 %		
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 ▶		0 020 %		0 020 %		0 020 %		
6	Total of lines 4 and 5		0 280 %		0 280 %		0 280 %		
7	Does the bond issue meet the private security or payment test?		X		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		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		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		X		X
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?	X		X		X		X	
b	Exception to rebate?		X		X		X		X
c	No rebate due?		X		X		X		X
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X	X		X	
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X		X		X			X
b	Name of provider	JP MORGAN		JP MORGAN		CITIBANK NA			
c	Term of hedge	19 000000000000		19 000000000000		14 000000000000			
d	Was the hedge superintegrated?		X		X		X		
e	Was the hedge terminated?		X		X		X		

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		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		X		X
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V Procedures To Undertake Corrective Action

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

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

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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
NORTHEAST GEORGIA MEDICAL CENTER INC

Employer identification number
58-1694098

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? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? 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) AUNDREA STEVENS	AUNDREA STEVENS IS SISTER TO JACK KEENER, BOARD MEMBER	81,855	AUNDREA STEVENS IS EMPLOYED BY NORTHEAST GEORGIA MEDICAL CENTER, INC		No
(2) RACHEL BAILEY	RACHEL BAILEY IS WIFE TO JAMES BAILEY M D , BOARD MEMBER	56,658	RACHEL BAILEY IS EMPLOYED BY NORTHEAST GEORGIA MEDICAL CENTER, INC		No
(3) BRADEE BURRELL	CAROL BURRELL, PRESIDENT & CEO, IS A FAMILY MEMBER OF BRADEE BURRELL	48,578	BRADEE BURRELL IS EMPLOYED BY NORTHEAST GEORGIA MEDICAL CENTER, INC		No

Part V Supplemental Information

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

Return Reference	Explanation

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ 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
NORTHEAST GEORGIA MEDICAL CENTER INC

Employer identification number
58-1694098

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	NORTHEAST GEORGIA HEALTH SYSTEM, INC IS THE SOLE MEMBER OF NORTHEAST GEORGIA MEDICAL CENTER, INC

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THE BOARD OF DIRECTORS OF NORTHEAST GEORGIA MEDICAL CENTER ARE APPOINTED BY THE BOARD OF NORTHEAST GEORGIA HEALTH SYSTEM, INC - A RELATED 501(C)(3) ORGANIZATION

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	THE BOARD OF DIRECTORS OF NORTHEAST GEORGIA MEDICAL CENTER ARE APPOINTED BY THE BOARD OF NORTHEAST GEORGIA HEALTH SYSTEM, INC - A RELATED 501(C)(3) ORGANIZATION

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	INFORMATION FOR THE FORM 990 WAS PROVIDED TO AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT FOR PREPARATION OF THE RETURN AFTER THE RETURN WAS PREPARED, IT WAS REVIEWED BY SENIOR FINANCIAL MANAGEMENT THE 990 IS MADE AVAILABLE TO MEMBERS OF THE BOARD PRIOR TO FILING

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	BOARD MEMBERS ARE REQUIRED TO COMPLETE A CONFLICT OF INTEREST QUESTIONNAIRE ANNUALLY EMPLOYEES ATTEST TO THEIR UNDERSTANDING AND REPORTING/DISCLOSURE REQUIREMENTS AT HIRE AND ANNUALLY COMPLIANCE IS MONITORED CONTINUOUSLY THROUGHOUT THE YEAR BY THE BOARD

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE COMPENSATION COMMITTEE OF THE NORTHEAST GEORGIA HEALTH SYSTEM BOARD (NGHS BOARD) HAS DEVELOPED AND INSTALLED COMPENSATION POLICIES AND PROCEDURES THAT SEEK TO FURTHER THE PURPOSE OF NGHS AND AFFILIATES AND TO ATTRACT AND RETAIN KEY EMPLOYEES THE COMPENSATION COMMITTEE IS COMPOSED OF VOTING DIRECTORS WHO ARE NOT EMPLOYEES OF NGHS ALL DECISIONS OF THE COMPENSATION COMMITTEE ARE REVIEWED AND RATIFIED BY THE NGHS BOARD THE COMMITTEE'S METHODOLOGY AND APPROACH INCORPORATES BOTH QUALITATIVE AND QUANTITATIVE CONSIDERATIONS, WHICH ARE REFLECTED IN THE COMMITTEE'S DETERMINATIONS CONCERNING KEY EMPLOYEE COMPENSATION AND THE SPECIFIC COMPONENTS THEREOF THE COMPENSATION DECISIONS OF THE COMMITTEE ARE DESCRIBED BELOW AS TO EACH OF THE THREE CATEGORIES BASE SALARY ANNUAL BASE SALARIES ARE SET AT MARKET COMPETITIVE LEVELS WITH HEALTHCARE SYSTEMS OF A SIMILAR SIZE AND COMPLEXITY FROM THROUGHOUT THE COUNTRY SPECIFICALLY THE COMMITTEE CONSIDERS PEER GROUP COMPARISONS FROM SURVEY DATA FOR OTHER HEALTH SYSTEMS, RECOMMENDATIONS FROM AN INDEPENDENT COMPENSATION CONSULTANT, RECOMMENDATIONS ON RANGES AND PLACEMENT FROM THE CEO, AND INDIVIDUAL PERFORMANCE ASSESSMENTS FOR EACH POSITION IN EACH INSTANCE THE COMMITTEE MEMBERS REACH A CONSENSUS BASED ON THE COMBINATION OF AVAILABLE INFORMATION, AND THE COMMITTEE SETS A BASE SALARY LEVEL FOR EACH KEY EMPLOYEE PERFORMANCE BASED VARIABLE COMPENSATION NUMEROUS PERFORMANCE GOALS ARE QUANTITATIVE IN NATURE, RESULTING IN A PERFORMANCE BASED VARIABLE COMPENSATION COMPONENT THAT IS WEIGHTED TOWARD ATTAINING NGHS BOARD-APPROVED GOALS AND OBJECTIVES ANNUAL GOALS AND OBJECTIVES ARE ESTABLISHED THROUGH A FORMAL PLANNING PROCESS INVOLVING BOARD AND COMMUNITY MEMBERS THE BOARD APPROVES THESE GOALS AND OBJECTIVES AT THE BEGINNING OF EACH YEAR OFFICERS AND KEY EMPLOYEES RECEIVE CASH AWARDS AS A FORMULA DRIVEN PERCENTAGE OF BASE SALARY LEVELS BASED ON ACHIEVEMENT AND PREDETERMINED INDIVIDUAL OBJECTIVES BENEFITS AND RETENTION PROGRAMS BENEFIT CATEGORIES AND AMOUNTS ARE DETERMINED BY A COMPARISON PROCESS SIMILAR TO DETERMINING BASE SALARIES WITH POSITIONS AND ORGANIZATIONS SIMILAR TO NGHS INCLUDED IN BENEFITS ARE RETIREMENT PROGRAMS TO ENHANCE RETENTION AND PROGRESS TOWARD LONG-TERM GOALS WITHIN NGHS' MISSION

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	FINANCIAL STATEMENTS AND STATISTICS ARE FILED QUARTERLY WITH DIGITAL ASSURANCE CERTIFICATION, LLC (DAC BOND) DAC BOND SERVES AS A DISCLOSURE DISSEMINATION AGENT FOR ISSUERS OF MUNICIPAL BONDS ELECTRONICALLY POSTING AND TRANSMITTING INFORMATION TO REPOSITORIES AND INVESTORS ALL OTHER ITEMS ARE AVAILABLE UPON REQUEST

Return Reference	Explanation
FORM 990, PART XI, LINE 9	INTERCOMPANY DEBT FORGIVENESS -64,523,493 PARTNERSHIP INCOME NOT ON BOOKS -215,010

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS	LOCATED IN THE NORTHEASTERN SECTION OF THE STATE IN HALL COUNTY, NORTHEAST GEORGIA MEDICAL CENTER (NGMC) IS A 557-BED NOT-FOR-PROFIT REGIONAL REFERRAL FACILITY THAT PROVIDES A COMP REHENSIVE RANGE OF ACUTE CARE AND SPECIALTY SERVICES THROUGH ITS ROLE AS A REGIONAL SAFET Y NET HOSPITAL, NGMC SERVES THE AREA'S LOW-INCOME, UNINSURED, UNDERINSURED AND OTHER VULNE RABLE POPULATIONS APPROXIMATELY HALF OF NGMC'S PATIENTS COME FROM OUTSIDE OF HALL COUNTY AS A NOT-FOR-PROFIT HOSPITAL, NGMC REINVESTS ALL FUNDS IN EXCESS OF OPERATING EXPENSES IN TO HEALTHCARE SERVICES FOR THE COMMUNITY THE MEDICAL CENTER RECEIVES NO OPERATING FUNDS F ROM HALL OR OTHER COUNTIES SERVED, AND SERVICES ARE FUNDED BY REVENUE GENERATED FROM OPERA TIONS NGMC PROVIDED CHARITY CARE TO HALL COUNTY RESIDENTS AT A COST OF $17 8 MILLION IN 2 014 WITH ANOTHER $11 1 MILLION PROVIDED TO REGIONAL RESIDENTS OUTSIDE HALL COUNTY THE MED ICAL CENTER'S CHARITY CARE POLICY PROVIDES FINANCIAL ASSISTANCE UP TO 300 PERCENT OF THE P OVERTY LEVEL DOUBLE THE AMOUNT GENERALLY PROVIDED BY OTHER HOSPITALS ACROSS THE STATE. THE HOSPITAL IS A KEY PARTICIPANT AND FISCAL SPONSOR IN PROGRAMS AIMED AT TREATING LOW-INCOME AND UNINSURED PATIENTS, INCLUDING THE GOOD NEWS CLINICS, THE LARGEST FREE HEALTH CARE CLI NIC IN GEORGIA, AND HEALTH ACCESS INITIATIVE (HAI), A LOCAL SERVICE THAT MATCHES FINANCIAL LY ELIGIBLE PATIENTS TO SPECIALTY PHYSICIANS AND PROVIDES ACCESS TO CARE, AMONG OTHER SERV ICES ADDITIONALLY - LOCATED IN GEORGIA'S FASTEST GROWING REGION, THE 63-YEAR-OLD HOSPITA L HAS EXPANDED CONSIDERABLY IN RECENT YEARS TO MEET DEMAND AND UPDATE ITS AGING PLANT, INV ESTING A QUARTER OF A BILLION DOLLARS IN ITS FACILITIES AND $200 MILLLION-PLUS AT THE NGMC BRASELTON CAMPUS, EXPANDING SERVICES SUCH AS OBSTETRICS AND RADIATION THERAPY - NGMC'S Q UALITY OF CARE IS OFTEN AWARDED, AND THE HOSPITAL RANKS AMONG THE TOP IN THE STATE FOR CAR DIAC SERVICES, - SINCE 2000, NGMC HAS PROVIDED NEARLY THREE TIMES THE AMOUNT OF INDIGENT A ND CHARITY CARE SET FORTH IN REQUIREMENTS BY THE GEORGIA DEPARTMENT OF COMMUNITY HEALTH FO R SUCCESSFUL PASSAGE OF A CERTIFICATE OF NEED FOR NEW SERVICES, AND, UNLIKE MANY GEORGIA N OT-FOR-FOR PROFIT HOSPITALS HELD TO THE SAME REQUIREMENTS, NGMC DOES NOT RECEIVE TAX FUNDI NG FROM ITS LOCAL COUNTY TO HELP FUND INDIGENT CARE TO AREA RESIDENTS, - NGMC IS THE PRIMA RY HOSPITAL FOR LOW-INCOME PATIENTS IN GAINESVILLE-HALL COUNTY AND THROUGHOUT THE REGION I N COUNTIES SUCH AS BANKS, DAWSON, AND WHITE, WHERE MANY KEY MEDICAL SPECIALTIES ARE NOT AV AILABLE. NORTHEAST GEORGIA MEDICAL CENTER - NGMC IS NUMBER 10 IN TOP HOSPITALS FOR NET UNC OMPENSATED CARE ($37 2 M) PROVIDED IN GA BASED ON SFY 2014 ICTF TOTAL HOSPITAL SPECIFIC DS H LIMITS, MANY OF THE HOSPITALS ON THE LIST RECEIVED LOCAL TAX DOLLARS NGMC PROVIDED CHAR ITY CARE TO HALL COUNTY RESIDENTS AT A COST OF $17 8 MILLION IN 2014, WITH ANOTHER $11 6 M ILLION PROVIDED TO REGIONAL RESIDENTS OUTSIDE HALL COUNTY NGMC RECEIVES NO LOCAL TAX REVE NUE FROM HALL COUNTY (OR ANY COUNTIES SERVED IN REGION 2) TO SUPPORT OPERATIONS OR CARE PR OVIDED TO INDIGENT RESIDENTS, UNLIKE A NUMBER OF NOT-FOR-PROFIT HOSPITALS NGMC SERVES AS A FINANCIAL ENGINE FOR ITS LOCAL ECONOMY IN 2012 (LATEST NUMBERS AVAILABLE), THE HOSPITAL GENERATED MORE THAN $1 BILLION DOLLARS IN REVENUE FOR THE LOCAL AND STATE ECONOMIES, ACCO RDING TO A REPORT BY THE GEORGIA HOSPITAL ASSOCIATION, WHICH APPLIED AN ECONOMIC MULTIPLIE R TO THE HOSPITAL'S DIRECT EXPENDITURES TO ACCOUNT FOR THE "RIPPLE" EFFECT THE HOSPITAL'S SPENDING HAS ON OTHER SECTORS OF THE LOCAL ECONOMY APPLYING AN EMPLOYMENT MULTIPLIER, THE REPORT FOUND THAT THE HOSPITAL SUSTAINED MORE THAN 8,000 FULL-TIME JOBS THROUGHOUT THE RE GION AND THE STATE IN 2012 IN ADDITION TO THE MORE THAN 5,000 EMPLOYED DIRECTLY BY NORTHEA ST GEORGIA HEALTH SYSTEM UNDER IRS LAW, A TAX-EXEMPT ORGANIZATION, CLASSIFIED AS A 501(C) (3) CHARITY, IS REQUIRED TO HAVE A MISSION THAT WILL BENEFIT ITS COMMUNITY, REINVEST ALL SURPLUS FUNDS IN THE ORGANIZATION IN A WAY THAT BENEFITS THE COMMUNITY, COMPENSATE EXECUTI VES, CONTRACTORS AND OTHER EMPLOYEES IN ACCORDANCE TO FAIR MARKET VALUE, REMAIN ACCOUNTABL E TO THE COMMUNITY, REFRAIN FROM PARTICIPATING IN POLITICAL CAMPAIGNS FOR OR AGAINST CANDI DATES AND/OR LOBBY AS A SUBSTANTIAL PART OF ITS ACTIVITIES, AND, REMAIN FINANCIALLY ACCOUN TABLE TO THE COMMUNITY BY NOT ALLOWING ANY PORTION OF ITS NET EARNINGS TO BENEFIT ANY PRIV ATE SHAREHOLDER OR INDIVIDUAL AS A NOT-FOR-PROFIT HOSPITAL, NGMC CARRIES ADDITIONAL RESPO NSIBILITIES, AS ESTABLISHED BY THE IRS IN 1965 - OPERATE A FULL-TIME EMERGENCY ROOM THAT IS AVAILABLE TO ALL PEOPLE, REGARDLESS OF THEIR ABILITY TO PAY, - NGMC OPERATES THE 4TH BU SIEST ER IN GEORGIA IN 2014, MORE THAN 20% OF ALL NGMC'S EMERGENCY ROOM VISITS WERE MADE BY SELF-PAY PATIENTS - PROVIDE NON-EMERGENCY SERVICES TO ANYONE ABLE TO PAY, - NORTHEAST GEORGIA HEALTH SYSTEM PROVIDES HIGH QUALITY, ADVANCED SPECIALTY AND PRIMARY HEALTHCARE SER VICES TO THE NORTHEAST GEORGIA COMMUNITY, SERVING

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	FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS	ALMOST 700,000 PEOPLE IN MORE THAN 13 COUNTIES IN FY14, NGMC'S PAYOR MIX WAS 61% MEDICARE/MEDICAID, 31% COMMERCIAL INSURANCE AND 8% SELF PAY - PARTICIPATE IN MEDICAID AND MEDICARE , - 61% OF PATIENTS SERVED BY NGMC IN FY14 WERE MEDICAID AND MEDICARE PATIENTS - CREATE A GOVERNING BOARD THAT IS REPRESENTATIVE OF THE COMMUNITY IT SERVES, - MORE THAN 80 COMMUNI TY MEMBERS ARE ACTIVELY INVOLVED IN GOVERNANCE THROUGH NORTHEAST GEORGIA HEALTH SYSTEM, NG MC AND OTHER SUBSIDIARY BOARDS AND COMMITTEES - ALLOW MEDICAL STAFF PRIVILEGES TO ANY PRO FESSIONAL WHO IS QUALIFIED AND APPLIES, AND, - NGMC HAS A MEDICAL STAFF OF ROUGHLY 500 PHY SICIANS REPRESENTING NUMEROUS ADVANCED SPECIALTIES SUCH AS GYNECOLOGIC ONCOLOGY, ELECTROPH YSIOLOGY, CARDIAC SURGERY, CRITICAL CARE MEDICINE, SURGICAL TRAUMA, NEONATOLOGY AND PERINA TOLOGY - REINVEST SURPLUS FUNDS IN OPERATIONS - AS NOT-FOR-PROFIT ORGANIZATIONS, NGMC AN D ITS PARENT ORGANIZATION, NORTHEAST GEORGIA HEALTH SYSTEM, REVENUE GENERATED ABOVE OPERAT ING EXPENSES IS REINVESTED INTO THE COMMUNITY EXAMPLES INCLUDE CONSTRUCTION OF NEW MEDICA L FACILITIES, SUCH AS THE NEW HOSPITAL IN BRASELTON OFFERING 24/7 EMERGENCY ROOM SERVICES NOT PREVIOUSLY AVAILABLE TO LOCAL RESIDENTS, INVESTMENTS IN ADVANCED MEDICAL TECHNOLOGY SU CH AS ROBOTIC SURGICAL SYSTEMS AND STATE OF THE ART RADIATION THERAPY EQUIPMENT, AND DEVEL OPMENT OF THE ONLY LEVEL 2 TRAUMA CENTER IN NORTHEAST GEORGIA - NGMC PARTICIPATES IN THE INDIGENT CARE TRUST FUND (ICTF), A 20-YEAR- OLD PROGRAM THAT EXPANDS MEDICAID ELIGIBILITY AND SERVICES,SUPPORTS RURAL HEALTH CARE FACILITIES THAT SERVE THE MEDICALLY INDIGENT AND F UNDS PRIMARY HEALTH CARE PROGRAMS FOR MEDICALLY INDIGENT GEORGIANS GEORGIA'S DISPROPORTIO NATE SHARE HOSPITAL (DSH) PROGRAM IS FUNDED THROUGH THE ICTF, AND ASSISTS HOSPITALS AND OT HER HEALTH PROVIDERS THAT CARE FOR HIGH PROPORTIONS OF MEDICAID, UNINSURED AND/OR LOW-INCO ME PATIENTS IN 2014, NGMC RECEIVED $8 3 MILLION IN NET FUNDS ALLOCATED THROUGH THE ICTF A ND UPL PROGRAM TO PARTIALLY OFFSET A FINANCIAL LOSS OF $38 6 MILLION IN COST THE MEDICAL C ENTER INCURRED TREATING UNINSURED AND MEDICAID PATIENTS

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	FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS CONTINUATION	NORTHEAST GEORGIA MEDICAL CENTER (NGMC) VALUES COOPERATIVE EFFORTS WITH COMMUNITY SERVICES AND OTHER HEALTHCARE PROVIDERS TO IMPROVE THE HEALTH STATUS OF AREA CITIZENS NGMC DEMONS TRATES THIS THROUGH MANY PARTNERSHIPS RANGING FROM SERVING AS LEAD AGENCY OF THE SAFE KIDS COALITION OF GAINESVILLE-HALL COUNTY, TO PARTNERING WITH OTHER ORGANIZATIONS SUCH AS GOOD NEWS CLINICS AND THE PUBLIC HEALTH DEPARTMENT TO REACH AT-RISK POPULATIONS IN NEED OF HEA LTH CARE IN FY14, OVER $5 MILLION WAS PROVIDED IN COMMUNITY BENEFIT PROGRAMS/OUTREACH CO MMUNITY EDUCATION WAS PROVIDED THROUGH FREE COMMUNITY LECTURES, VARIOUS SUPPORT GROUPS AND THE SEMI-ANNUAL HEALTH MAGAZINE, COMMUNICARE PRESENTATIONS WERE MADE THROUGH THE SPEAKER 'S BUREAU, AND NGMC ALSO OFFERED SEVERAL COMMUNITY EDUCATION SEMINARS IN 2014 ON TOPICS IN CLUDING BREAST CANCER, PARKINSON'S DISEASE, HEALTH AND NUTRITION, WOMEN'S HEALTH EDUCATION AND MORE THESE SEMINARS GENERATED MORE THAN 200 PARTICIPANTS, AND MANY DIFFERENT PHYSICI ANS FROM PRACTICES THROUGHOUT THE COMMUNITY PARTICIPATED IN THE SEMINARS WHAT DRIVES NGMC 'S COMMUNITY HEALTH IMPROVEMENT ACTIVITIES? NGMC, WITH INPUT FROM THE COMMUNITY, COMPLETED A COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) IN 2013 THE STUDY CULMINATED IN THE IDENTIFIC ATION OF 10 PRIORITY HEALTH NEEDS AND INCLUDED A SECONDARY DATA SCAN AND A COMMUNITY HEALT H PROFILE FOR HALL COUNTY THE ASSESSMENT FOCUSED MAINLY ON THE NEEDS OF THE COMMUNITY'S M OST VULNERABLE POPULATIONS, PARTICULARLY THOSE WITH LOW-INCOMES WHO ARE UNINSURED SIX FOC US GROUPS WERE HELD AND NEARLY 25 ONE-ON-ONE INTERVIEWS WERE CONDUCTED WITH STAKEHOLDERS GO TO WWW NGHS COM TO SEE A SPREADSHEET OF INTIATIVES AND ACTIVITIES NORTHEAST GEORGIA MED ICAL CENTER IS INVOLVED WITH WHICH ADDRESS THOSE NEEDS MANY ACTIVITIES OVERLAP DIFFERENT PRIORITIES, AND NGMC'S INVOLVEMENT RANGES FROM PROVIDING THE ACTIVITY ITSELF TO CONTRIBUTI NG IN SOME WAY THE SPREADSHEET IS NOT AN EXHAUSTIVE LIST, BUT HIGHLIGHTS MANY OF THE ORGA NIZATION'S EFFORTS TO ADDRESS IDENTIFIED COMMUNITY HEALTH NEEDS THE FULL CHNA IS ALSO AVA ILABLE ON THE WEBSITE PARTNERING TO REACH THE UNINSURED NGMC WORKS COOPERATIVELY WITH OT HER AREA HEALTHCARE PROVIDERS TO CARE FOR ALL AREA CITIZENS, PARTICULARLY THE INDIGENT POP ULATION PROVIDERS ARE UNITED TO ENSURE CONSISTENT AND QUALITY PATIENT CARE THROUGH ENHANC ED COORDINATION PARTNERS INCLUDE, BUT AREN'T LIMITED TO, NGMC, THE NGPG - PRIMARY CARE CL INIC AT HALL COUNTY HEALTH DEPARTMENT, THE NORTHEAST GEORGIA DIAGNOSTIC CLINIC, THE LONGST REET CLINIC, GOOD NEWS CLINICS (INDIGENT CLINIC), MEDLINK (FEDERALLY QUALIFIED HEALTH CENT ER), AS WELL AS PHYSICIANS GOOD NEWS CLINICS NGMC PROVIDES FUNDING TO GNC THAT HELPS PRO VIDE MEDICATIONS, MEDICAL SUPPLIES AND OTHER SUPPORT FOR GOOD NEWS CLINICS THE LARGEST FRE E CLINIC IN GEORGIA FOUNDED IN 1992, GOOD NEWS CLINICS IS A CHRISTIAN MINISTRY THAT PROVI DES MEDICAL CARE TO THE INDIGENT AND UNINSURED POPULATION AT NO CHARGE FORTY-THREE PHYSIC IANS, MID-LEVEL PROVIDERS AND 39 DENTISTS VOLUNTEER TO TREAT PATIENTS AT GOOD NEWS CLINICS IN ADDITION, OVER 300 SPECIALIST PHYSICIANS VOLUNTEER TO TREAT PATIENTS IN THEIR OFFICES THROUGH REFERRALS FROM GOOD NEWS CLINICS, NORTHEAST GEORGIA PHYSICIANS GROUP (NGPG) PRIMA RY CARE CLINIC AT THE HALL COUNTY HEALTH DEPARTMENT AND PHYSICIANS IN HALL COUNTY IN FY14 , OVER $400,000 WAS DONATED TO HELP GOOD NEWS CLINICS PROVIDE CARE TO INDIGENT PATIENTS WH O WERE AT OR BELOW 150% OF THE FEDERAL POVERTY GUIDELINES AND DID NOT QUALIFY FOR OTHER PR OGRAMS CLINICAL PROFESSIONALS FROM NGMC STAFF A CONGESTIVE HEART FAILURE CLINIC AT GOOD N EWS CLINICS (GNC), AS WELL AS A CARDIOLOGY CLINIC THIS PROJECT HAS BEEN EXTREMELY SUCCESS FUL WITH ONLY 10 READMISSIONS OF GNC CHF PATIENTS IN EIGHT YEARS ADDITIONAL HEALTH SCREEN INGS ARE PROVIDED TO VULNERABLE POPULATIONS AT GNC SUCH AS PROSTATE SCREENINGS NGPG PRIMA RY CARE CLINIC AT THE HALL COUNTY HEALTH DEPARTMENT NGMC PLAYS A MAJOR ROLE IN FUNDING A PRIMARY CARE CLINIC AT THE HALL COUNTY HEALTH DEPARTMENT TO IMPROVE ACCESS TO PRIMARY HEAL THCARE SERVICES FOR LOW-INCOME PEOPLE IN OUR COMMUNITY IN FY14, NGMC CONTRIBUTED OVER $50 0,000 PRENATAL CARE PROGRAM AT THE HEALTH DEPARTMENT NGMC PARTNERS WITH THE LONGSTREET C LINIC TO IMPROVE BIRTH OUTCOMES BY INCREASING EARLY PRENATAL CARE FOR LOW-INCOME, UNINSURE D AND UNDER-INSURED PREGNANT WOMEN VIA THE HEALTH DEPARTMENT'S PRIMARY CARE CENTER YEARLY COST TO NGMC IS APPROXIMATELY $200,000 INDIGENT PATIENT FUND AT NGMC, FINANCIAL ASSISTA NCE IS PROVIDED FOR INDIGENT PATIENTS TO OBTAIN URGENTLY NEEDED DISCHARGE MEDICATIONS AND TRANSPORTATION INDIVIDUALS ELIGIBLE FOR THESE FUNDS ARE PATIENTS WHOSE NEEDS CANNOT BE ME T THROUGH PRIMARY INSURANCE, THEIR OWN PERSONAL FUNDS, GOVERNMENT PROGRAMS OR OTHER CHARIT ABLE SERVICES THIS HELPS TO ENSURE MEDICATION COMPLIANCE AND MAXIMIZE CONDITIONS FOR RECO VERY AND RECUPERATION THE MEDICAL CENTER FOUNDATION PROVIDES FUNDING FOR THIS CHARITY CA RE NGMC'S CHARITY CARE POLICY REMOVES BARRIERS FO

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS CONTINUATION	R LOW-INCOME POPULATIONS BEGINNING WITH FREE CARE FOR PATIENTS UP TO 150% OF THE POVERTY L EVEL FURTHER, SELF-PAY PATIENTS UP TO 300% OF THE POVERTY LEVEL QUALIFY FOR AN ADJUSTMENT EQUIVALENT TO THE HOSPITAL'S MEDICARE REIMBURSEMENT RATE PLUS AN ADDITIONAL 40% DISCOUNT TOTAL CHARITY CARE COST FOR FY14 $28 9 MILLION $17 8 MILLION FOR HALL COUNTY, $11 1 MILL ION FOR REGIONAL RESIDENTS NGMC VOLUNTEERS IN FY14, 616 NGMC VOLUNTEERS CONTRIBUTED 58,34 4 VOLUNTEER HOURS, EQUIVALENT TO 34 FULL TIME EMPLOYEES AND A VALUE OF OVER $1 3 MILLION WHILE THESE FIGURES ARE NOT INCLUDED IN THE QUANTITATIVE PORTION OF THE COMMUNITY BENEFIT REPORT, THEY SHOW THE DEPTH OF SUPPORT THE COMMUNITY GIVES NGMC THE TEEN VOLUNTEER PROGRA M HAD 98 TEENS TO PARTICIPATE IN 2014 THE TEENS CAME FROM EIGHT COUNTIES AND REPRESENTED 20 DIFFERENT SCHOOLS WITHIN THE AREA ENCOURAGING MEDICAL VOLUNTEERING NGMC PROVIDES INFO RMATION AT PHY SICIAN ORIENTATION TO ENCOURAGE PHY SICIANS TO STEP UP TO VOLUNTEER OPPORTUNI TIES THROUGH LOCAL FREE CLINICS (GOOD NEWS CLINICS IN GAINESVILLE AND HELPING HAND CLINIC IN CLEVELAND) AS WELL AS HEALTH ACCESS NGPG ALSO ENCOURAGES PHY SICIANS TO GIVE OF THEIR T IME VOLUNTEERING AT THESE LOCATIONS THE CANCER CENTER AT NGMC HAS DEVELOPED A MEMBERSHIP MODEL FOR PHY SICIANS THAT CONTAINS CONDITIONS OF PARTICIPATION WHICH INCLUDES ACTIVE PARTI CIPATION IN A SPEAKER PROGRAM, SCREENING ACTIVITY, CANCER PREVENTION ACTIVITY OR OUTREACH THE PURPOSE OF THIS MEMBERSHIP MODEL IS TO IMPROVE PATIENT CARE QUALITY, ACCESS AND PROGR AMMATIC EXCELLENCE

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS CONTINUATION	FINANCIAL NAVIGATORS NGMC HAS FINANCIAL ASSISTANCE COUNSELORS WHO HELP PATIENTS BECOME IN SURED, BE IT THROUGH MEDICAID, PEACHCARE OR OTHER PROGRAMS NGMC HAS TURNED FINANCIAL COUN SELORS INTO "FINANCIAL NAVIGATORS " THIS TEAM FOCUSES ON BEING ADVOCATES FOR UNINSURED AND UNDER-INSURED PATIENTS, AIDING THEM IN FINDING VIABLE MEANS TO ACCESS CARE THEY FIND THE BEST SOLUTIONS FOR HELPING PATIENTS APPLY FOR MEDICAID OR DISABILITY, ACCESSING THE NEW H EALTHCARE EXCHANGES OR PROCESSING CHARITY APPLICATIONS WHEN APPROPRIATE THE TEAM IS UNDER GOING TRAINING TO BECOME CERTIFIED IN THIS AREA AS "CERTIFIED HEALTHCARE REFORM SPECIALIST S " PATIENT NAVIGATORS NGMC ALSO HAS A CANCER PATIENT NAVIGATION PROGRAM THIS PROGRAM PR OVIDES CANCER PATIENTS WITH GUIDANCE THROUGHOUT THEIR CANCER JOURNEY, AND THEY ARE SEEN AS A "LIVING RESOURCE DIRECTORY" FOR PATIENTS THE CANCER CENTER OFFERS THE COMMUNITY TWO PA TIENT NAVIGATORS AS PART OF A COMPREHENSIVE PATIENT NAVIGATION PROGRAM ONE IS AN RN WHO I S A CERTIFIED BREAST HEALTH NAVIGATOR WHO WORKS EXCLUSIVELY WITH BREAST CANCER PATIENTS, A ND THE SECOND IS AN AMERICAN CANCER SOCIETY PATIENT RESOURCE NAVIGATOR WHO ASSISTS ALL CAN CER PATIENTS AND IS BILINGUAL PARTNERING IN THE COMMUNITY VISION 2030 NGMC IS ACTIVELY INVOLVED IN VISION 2030 (WWW VISION2030 ORG) THIS COMMUNITY-WIDE PROGRAM IS SPONSORED BY THE GREATER HALL CHAMBER OF COMMERCE AND PARTICIPATION IS OPEN TO EVERY ONE IN THE COMMUNIT Y AN NGMC EMPLOYEE CURRENTLY SERVES ON THE BOARD OF VISION 2030 VISION 2030 FOCUSES ON T HE CREATION OF A CULTURE OF COMMUNITY WELLNESS, THE SUPPORT AND MAINTENANCE OF LIFELONG LE ARNING, THE BUILDING OF AN ECONOMY AROUND EMERGING LIFE SCIENCES, THE ENCOURAGEMENT OF INN OVATIVE GROWTH/INFRASTRUCTURE DEVELOPMENT, AND THE PROMOTION OF CULTURAL INTEGRATION NGMC IS ALSO AN ACTIVE PARTNER ON OTHER CHAMBER COMMITTEES SUCH AS THE HEALTHCARE COMMITTEE AN D THE HEALTH INITIATIVE CONSORTIUM NGMC IS ALSO A PARTNER IN HALLMARK, WHICH IS A COMMUNI TY INVESTMENT PLAN THAT ADDRESSES ECONOMIC DEVELOPMENT, EDUCATION, GOVERNMENT AND COMMUNIT Y DEVELOPMENT THROUGH PARTNERSHIP MEMBERS OF NGMC'S BARIATRIC SERVICE LINE ALSO SERVE ON HALL COUNTY SCHOOL SY STEM'S WELLNESS COUNCIL AN NGMC REPRESENTATIVE SERVES ON HALL COUNTY FAMILY CONNECTION (HCFC) HCFC ADOPTED TEEN PREGNANCY PREVENTION AND OBESITY PREVENTION A S ITS TWO FOCUS AREAS FOR THE NEXT THREE YEARS HALL COUNTY FAMILY CONNECTION IS A COLLABO RATIVE WHICH SERVES AS THE LOCAL DECISION-MAKING BODY, BRINGING COMMUNITY PARTNERS TOGETHE R TO DEVELOP, IMPLEMENT AND EVALUATE PLANS THAT ADDRESS THE SERIOUS CHALLENGES FACING THE CHILDREN AND FAMILIES IN OUR COUNTY ITS VISION IS THAT EVERY CHILD HAS THE OPPORTUNITY TO REACH HIS OR HER FULL POTENTIAL FOR GOOD HEALTH, BE SECURE FROM ABUSE AND NEGLECT AND BEC OME A LITERATE, PRODUCTIVE, ECONOMICALLY SELF-SUFFICIENT MEMBER OF OUR COMMUNITY THE MISS ION OF HCFC IS TO IDENTIFY AND MONITOR AREAS OF COMMUNITY CONCERN AND TO MOBILIZE THE COMM UNITY AND ITS RESOURCES IN A COMMON EFFORT TO DEVELOP SOLUTIONS THE MEDICAL CENTER FOUNDA TION (MCF) RAISES FUNDS TO BENEFIT THE COMMUNITY THE MCF IS THE FUNDRAISING ARM OF NGMC A ND RAISES FUNDS TO IMPROVE THE HEALTH OF THE COMMUNITY THE FOUNDATION'S OPERATING EXPENSE S ARE SUPPORTED BY NGMC SO THAT DONATED FUNDS CAN BE USED TO SUPPORT NGMC PROJECTS AND COM MUNITY HEALTH IMPROVEMENT INITIATIVES FOLLOWING ARE ITEMS OF INTEREST TO NOTE - SINCE 19 97, OVER $2 7 MILLION HAS BEEN RAISED FOR COMMUNITY HEALTH IMPROVEMENT PROJECTS THROUGH TH E MEDICAL CENTER OPEN - THE 2014 MEDICAL CENTER OPEN GOLF TOURNAMENT RAISED OVER $250,000 FOR CENTER POINT, WHICH FUNDED THE ESTABLISHMENT OF AN ADDITIONAL FACILITY, CENTER POINT S OUTH, TO INCREASE ACCESS TO COUNSELING, MENTORING AND SUBSTANCE ABUSE PREVENTION SERVICES FOR STUDENTS AND FAMILIES IN NEED OF THEM - W A T C H MEMBERS HAVE DONATED MORE THAN $4 MILLION TO SUPPORT THE HEALTHY JOURNEY CAMPAIGN SINCE THE PROGRAM'S INCEPTION IN 2000 INV ESTING IN OUR YOUTH SAFE KIDS COALITION WORKS TO KEEP KIDS SAFE THE GAINESVILLE-HALL COU NTY SAFE KIDS COALITION, LED BY NGMC, IS PART OF THE NATIONAL SAFE KIDS CAMPAIGN, THE FIRS T AND ONLY NATIONAL ORGANIZATION DEDICATED SOLELY TO THE PREVENTION OF UNINTENTIONAL CHILD HOOD INJURY, WHICH IS THE NATION'S NUMBER ONE KILLER OF CHILDREN AGES 14 AND UNDER THIS P ROGRAM PROVIDES AFFORDABLE SAFETY EQUIPMENT SUCH AS CAR SEATS, BIKE HELMETS, AND LIFE JACK ETS TO AREA CHILDREN IN NEED WORKING WITH A COALITION MADE UP OF LAW ENFORCEMENT, AREA SC HOOLS, COMMUNITY VOLUNTEERS AND OTHERS, SAFE KIDS PROVIDES EDUCATIONAL MATERIALS AND PROGR AMS THAT TEACH CHILDREN AND THEIR PARENTS HOW TO AVOID ACCIDENTS AND INJURIES SAFE KIDS C ONTINUED THE WORK OF INJURY PREVENTION FOR FAMILIES IN THE HALL COUNTY COMMUNITY IN 2014 T HANKS TO THE SUPPORT OF MCF AND THE HEALTHY JOURNEY CAMPAIGN IN FY14, MEMBERS OF THE GAIN ESVILLE-HALL COUNTY SAFE KIDS COALITION PROVIDED OVER 352 PROGRAMS AND EVENTS THAT REACHED AN ESTIMATED 59,000 CHILDREN AND THEIR FAMILY MEM

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS CONTINUATION	BERS, TEACHERS AND CAREGIVERS THROUGH THESE PROGRAMS, OVER 4,695 SAFETY DEVICES WERE DIST RIBUTED TO FAMILIES WHO WERE IN NEED OF THEM PRESCRIPTION DRUG ABUSE PROGRAM AS PART OF A COMMUNITY FOCUSED EFFORT TO REDUCE PRESCRIPTION DRUG ABUSE, NGMC HAS INSTITUTED SPECIALI ZED PRESCRIPTION MEDICATION GUIDELINES WITH PARTICULAR FOCUS IN THE EMERGENCY ROOM THERE IS A NATIONAL EPIDEMIC OF PRESCRIPTION NARCOTIC ABUSE. WITH THIS IN MIND, NGMC PUT INTO PL ACE NEW POLICIES AND PROTOCOLS TO ASSIST IN THE MANAGEMENT AND TRACKING OF ED NARCOTIC USE AND PRESCRIPTIONS THIS IS IN COMPLIANCE WITH STATE AND NATIONWIDE EFFORTS TO SAVE LIVES GOOD NEWS CLINICS IS A PARTNER IN THIS EFFORT AS WELL, AND IT WILL SOON BE EXPANDED INTO NGPG'S URGENT CARE CENTERS NGMC ALSO PARTNERS WITH THE DRUG FREE COALITION OF HALL COUNTY LOCALLY AS WELL AS THE MEDICAL ASSOCIATION OF GEORGIA'S "THINK ABOUT IT CAMPAIGN " THE "T HINK ABOUT IT" CAMPAIGN FOR THE EDUCATION ABOUT AND PREVENTION OF PRESCRIPTION DRUG ABUSE IS A PROJECT SPONSORED BY THE MEDICAL ASSOCIATION OF GEORGIA FOUNDATION "THINK ABOUT IT" IS COMPOSED OF THREE COMPREHENSIVE INITIATIVES DEVELOPMENT OF A STATEWIDE COMPREHENSIVE D RUG POLICY, SAFE STORAGE AND DISPOSAL OF PRESCRIPTION DRUGS, AND EDUCATION FOR BOTH THE PU BLIC AND PROFESSIONALS ABOUT THE DANGERS OF AND PREVENTION OF PRESCRIPTION DRUG ABUSE. THE "THINK ABOUT IT" CAMPAIGN IS WORKING WITH A BROAD RANGE OF ORGANIZATIONS INCLUDING MEDICA L SPECIALTY SOCIETIES, THE STATE BOARD OF MEDICAL EXAMINERS, THE GEORGIA BOARD OF PHARMACY , THE GEORGIA PHARMACY ASSOCIATION, THE GBI, OTHER LAW ENFORCEMENT AGENCIES, SCHOOLS, AND RELIGIOUS, CIVIC, AND SOCIAL ORGANIZATIONS TO FURTHER EDUCATE AND CREATE PROGRAMS TO HELP ERADICATE PRESCRIPTION DRUG ABUSE ACROSS OUR STATE. NGMC'S ER MEDICAL DIRECTOR, A BOARD ME MBER, PHY SICIANS AND OTHER ER STAFF ARE HEAVILY INVOLVED IN THESE EFFORTS NGMC HAS HOSTED SPEAKERS ON THE TOPIC AND CURRENTLY HAS POSTERS AND BROCHURES THROUGHOUT THE HOSPITAL AND NGPG OFFICES

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS CONTINUATION	SAFE KIDS OF GAINESVILLE HALL COUNTY, LED BY NGMC, PARTNERS WITH OTHER COMMUNITY AGENCIES ON "DRUG TAKE BACK DAYS" (OPERATION PILL DROP), WITH VARIOUS COLLECTION POINTS IN THE COUN TY THIS GIVES COMMUNITY MEMBERS A SAFE WAY TO DISPOSE OF UNWANTED, UNUSED DRUGS EDUCATIO N AT INTERACTIVE NEIGHBORHOOD FOR KIDS (INK) NGMC PROVIDES AN EXHIBIT AT INK THAT ENCOURA GES MULTI-SENSORY LEARNING THROUGH TOOLS THAT ALLOW KIDS THE OPPORTUNITY TO EXPERIENCE WOR KING (AND PLAYING) IN THE HEALTHCARE INDUSTRY THROUGH HANDS-ON INTERACTIVE PLAY, KIDS HAV E FUN DOING EVERYTHING FROM DRESSING UP IN DOCTOR'S SCRUBS AND PUSHING A "PATIENT" AROUND IN A WHEELCHAIR TO TAKING THEIR PARENT OR FRIEND'S MAKE-BELIEVE BLOOD PRESSURE OR LISTENIN G TO THEIR HEART WITH A REAL STETHOSCOPE IT IS HOPED THAT BEING IN THIS ENVIRONMENT WILL HELP KIDS FEEL MORE COMFORTABLE THE NEXT TIME THEY ARE IN A DOCTOR'S OFFICE OR IN THE HOSP ITAL A SECOND EXHIBIT CALLED THE BUILDING A HEALTHY BODY EXHIBIT, FUNDED BY THE MEDICAL C ENTER FOUNDATION, SERVES AS INK'S CORE GALLERY ON HEALTH-RELATED EDUCATION AND PROGRAMMING THE EXHIBIT EXPLORES TWO PRIMARY THEMES MAINTAINING A HEALTHY BODY AS IT RELATES TO NUT RITION, EXERCISE AND LIFESTYLE CHOICES, AND THE ANATOMY OF A HEALTHY BODY AS IT RELATES TO BODY SYSTEMS, ORGANS AND FUNCTIONS THE MAIN CENTERPIECE IS A LARGER-THAN-LIFE BOY NAMED "BUDDY" WHICH STANDS FOR BODY UNDER DEVELOPMENT BUDDY IS A FUN, INTERACTIVE EXHIBIT THAT KIDS AND PARENTS CAN EXPLORE AND GAIN A BASIC UNDERSTANDING OF THE FOLLOWING TOPICS OBESI TY/EXERCISE/NUTRITION, SMOKING, HYGIENE/GERMS AND DIABETES DIABETES EDUCATION THE DIABET ES EDUCATION PROGRAM AT NORTHEAST GEORGIA MEDICAL CENTER IS RECOGNIZED BY THE AMERICAN DIA BETES ASSOCIATION FOR QUALITY SELF-MANAGEMENT EDUCATION A COMPREHENSIVE RANGE OF EDUCATIO NAL PROGRAMS IS OFFERED TO PEOPLE WITH DIABETES AND THEIR FAMILIES BY CERTIFIED DIABETES E DUCATORS, REGISTERED NURSES AND REGISTERED DIETITIANS EDUCATION FOR SENIORS GETTING OLDE R AND BETTER WORKSHOP OVER 300 PEOPLE PARTICIPATED IN THE GETTING OLDER AND BETTER WORKSH OP IN MAY IN GAINESVILLE AND THE SPOUT SPRINGS LIBRARY IN FLOWERY BRANCH THIS EVENT WAS S PONSORED BY THE MEDICAL CENTER AUXILIARY, PROVIDED BY NGMC AND FEATURED DR AMBER FRENCH W HO PRESENTED ON WELLNESS 100, AN AWARD-WINNING BOOK THAT TEACHES WEIGHT LOSS AND LIFE-LONG WELLNESS BASED ON EATING REAL FOOD BIOIDENTIAL HORMONE THERAPY WAS ALSO A TOPIC AT THIS YEAR'S EVENT FLU AND PNEUMONIA PROGRAM AT THE GUEST HOUSE NGMC PROVIDES FLU AND PNEUMONI A VACCINATIONS AT NO CHARGE TO CLIENTS AT THE GUEST HOUSE, AN ADULT DAY HEALTH SERVICE PRO VIDED IN THE COMMUNITY THESE ARE OFTEN THE FRAIL AND ELDERLY WHO HAVE A DIFFICULT TIME GE TTING TO THEIR PHYSICIAN WISDOM PROJECT NGMC SUPPORTS THIS LEADERSHIP PROGRAM FOR SENIOR S TO SHARE THEIR WISDOM, EXPERIENCE AND TALENTS IN CREATIVE WAYS THROUGH ACTION AND ADVOCA CY ON BEHALF OF HALL COUNTY THE INITIATIVE IS SPONSORED BY BRENAU UNIVERSITY'S CENTER FOR LIFETIME STUDY AN NGMC STAFF MEMBER PLAYED A MAJOR ROLE IN THE CONCEPT AND DEVELOPMENT O F THIS PROGRAM NGMC HAS SPONSORED ONE TO TWO PARTICIPANTS DURING EACH CLASS, GENERALLY RE TIRED EMPLOYEES, AND THE MEDICAL CENTER AUXILIARY HAS ALSO SPONSORED ONE TO TWO ACTIVE VOL UNTEERS TO PARTICIPATE IN EACH SESSION NGMC ALSO HOSTS A PROGRAM FOR EACH CLASS, EDUCATIN G THEM ABOUT HOW NATIONAL HEALTH CARE ISSUES AFFECT NGMC, DURING THESE PROGRAMS, NGMC SPON SORS LUNCH FOR THE CLASS NGMC HAS ALSO PROVIDED A DONATION FOR A NON-PROFIT, VOLUNTEER RU N TRANSPORTATION PROGRAM SERVING HALL COUNTY SENIOR ADULTS, CALLED ITNLANIER, WHICH IS BEI NG SPEARHEADED BY THE WISDOM PROJECT THE SERVICE PROVIDES PERSONAL, COST EFFECTIVE TRANSP ORT SERVICES TO THE ELDERLY ITNLANIER IS A PRE-AFFILIATE OF ITNAMERICA, A NATIONAL ORGANI ZATION WITH 27 CHAPTERS PROVIDING THOUSANDS OF RIDES DAILY TO SENIOR CITIZENS ITNLANIER H AS 24 LOCAL COMMUNITY LEADERS AS BOARD AND ADVISORY COUNCIL MEMBERS AND DOES NOT RECEIVE S TATE OR FEDERAL FUNDING LACK OF TRANSPORTATION RESOURCES WAS ONE OF THE BARRIERS TO HEALT H CARE ACCESS IDENTIFIED IN OUR MOST RECENT COMMUNITY HEALTH NEEDS ASSESSMENT SUPPORT OF COMMUNITY EFFORTS TO IMPROVE HEALTH NGMC EMPLOYEES ARE VERY ACTIVE IN THE COMMUNITY, VOLU NTEERING AT GOOD NEWS CLINICS, IN THEIR CHURCHES ON MISSION TRIPS AND FOR COMMUNITY AGENCI ES SUCH AS THE HUMANE SOCIETY AND HABITAT FOR HUMANITY WHEN IT COMES TO SUPPORTING MCF'S EMPLOYEE GIVING CLUB, W A T C H (WE ARE TARGETING COMMUNITY HEALTHCARE), OVER 2,700 EMPLO YEES DONATED MORE THAN $418,000 IN FY14 RELAY FOR LIFE, AMERICAN HEART WALK, MARCH FOR BA BIES NGMC EMPLOYEES ALSO TURNED OUT IN FULL FORCE FOR COMMUNITY EVENTS SUCH AS THE AMERIC AN HEART WALK, MARCH OF DIMES' WALKAMERICA AND AMERICAN CANCER SOCIETY'S RELAY FOR LIFE, A VERAGING PARTICIPATION OF 200 EMPLOYEES PER EVENT BLOOD DRIVES NGMC EMPLOYEES DONATED OV ER 550 UNITS OF BLOOD IN FY14 EMPLOYEES LEAD THE WAY UNITED WAY PACESETTER & MORE NGHS E MPLOYEES CONTRIBUTED OVER $135,000 TO UNITED WAY A

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS CONTINUATION	S A PACESETTER COMPANY TWO NGMC EMPLOYEES SERVE ON THE UNITED WAY BOARD SPONSORSHIPS AND DONATIONS IN FY 14, NGMC SPONSORED OR MADE A DONATION TO 29 COMMUNITY AGENCIES SERVING HE ALTH AND HUMAN SERVICE NEEDS, RANGING FROM SUPPORTING THE AMERICAN CANCER SOCIETY TO TEEN PREGNANCY PREVENTION SPONSORSHIPS/DONATIONS TOTALED OVER $55,000 IN FY 14

Return Reference	Explanation	
	FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS CONTINUATION	TRAINING AND EDUCATION FOR HEALTHCARE PROFESSIONALS NGMC CONTINUES THE ACTIVITIES BELOW T O SERVE AS A "PIPELINE" TO HELP GET MORE QUALIFIED PEOPLE INTERESTED IN HEALTHCARE POSITIO NS OR GET THEM THE TRAINING AND EDUCATION THEY NEED -ALLIED STUDENT HEALTH EDUCATION CLIN ICAL ROTATIONS ARE PROVIDED FOR ALLIED HEALTH STUDENTS FROM AREA SCHOOLS AT NGMC - COMMUNI TY BASED VOCATIONAL INSTRUCTION - NGMC IS A TRAINING SITE FOR HIGH SCHOOL STUDENTS WITH DI SABILITIES STUDENTS WORK APPROXIMATELY THREE TIMES PER WEEK FOR A FEW HOURS WITH AN INSTR UCTOR FROM THE SCHOOL AND WORK IN MATERIALS MANAGEMENT, NUTRITIONAL SERVICES, PHARMACY AND LINEN DISTRIBUTION THEY GAIN KNOWLEDGE OUTSIDE THE CLASSROOM BY LEARNING DIFFERENT SKILL S AND ARE ABLE TO GET JOBS WHEN THEY GRADUATE IN FY14, 21 STUDENTS AND FOUR INSTRUCTORS P ARTICIPATED - CONTINUING MEDICAL EDUCATION (CME) CONTINUING MEDICAL EDUCATION ACTIVITIES ARE PROVIDED FOR PHY SICIANS AND ALLIED HEALTH PERSONNEL WITHIN NGMC AND ALSO OFFERED OUTSI DE THE ORGANIZATION IN FY14, THERE WERE 142 LIVE CMES PROVIDED TO 2,110 PHY SICIANS AND 5, 300 ALLIED HEALTHCARE PROVIDERS - JOB SHADOWING - THIS PROGRAM IS COORDINATED VIA THE EDU CATIONAL SERVICES DEPARTMENT AND ALLOWS HIGH SCHOOL AND POST SECONDARY STUDENTS FROM AREA SCHOOLS TO SHADOW PROFESSIONAL HEALTHCARE STAFF FOR THE PURPOSE OF BETTER UNDERSTANDING TH E VARIOUS HEALTHCARE ROLES THE PRIMARY PURPOSE IS TO FOSTER STUDENT INTEREST IN HEALTHCAR E FIELDS AND ENCOURAGE ENROLLMENT IN PROGRAMS OF STUDY THAT WOULD TRAIN AND EDUCATE FUTURE HEALTHCARE WORKERS THIS IS AN OBSERVATIONAL PROGRAM REQUIRING A STAFF MENTOR IN FY14, 1 03 JOB SHADOWS WERE PLACED - SUPPORT OF ASSOCIATE DEGREE IN NURSING PROGRAM AT UNIVERSITY OF NORTH GEORGIA NGMC PARTNERS WITH THE UNIVERSITY OF NORTH GEORGIA TO PROVIDE IN-KIND S UPPORT FOR THE ASN (ASSOCIATES DEGREE IN NURSING) PROGRAM BY PROVIDING FUNDING FOR ONE FUL L TIME FACULTY POSITION - NURSE EXTERN PROGRAM NGMC PROVIDES A 10-WEEK SUMMER PROGRAM FO R RISING SENIOR NURSING STUDENTS TO WORK ON NURSING UNITS AS EMPLOY EES TO GAIN ADDITIONAL CLINICAL SKILLS AND CRITICAL THINKING SKILLS THE EXTERNS ARE ORIENTED AS A GROUP TO THE O RGANIZATION, THEN PLACED ON NURSING UNITS FOR THE REMAINDER OF THE PROGRAM WITH THE EXCEPT ION OF A FEW EDUCATIONAL ACTIVITIES ALL APPLICANTS ARE INTERVIEWED BY RECRUITERS AND NURS ING MANAGERS PRIOR TO ACCEPTANCE INTO THE PROGRAM IN FY14, THERE WERE OVER 40 EXTERNS - NURSING SCHOLARSHIPS - NURSING STUDENT EDUCATION- CLINICAL ROTATIONS AT NGMC IN FY14 TOTAL ED OVER 1,600 - PARTNERS IN EDUCATION THE GAINESVILLE/HALL COUNTY CHAMBER OF COMMERCE PR OVIDES THE OPPORTUNITY FOR BUSINESSES AND EDUCATIONAL INSTITUTIONS TO PARTNER THROUGH THI S PARTNERSHIP, THEY WORK TOGETHER TO BUILD EDUCATIONAL OPPORTUNITIES AND RESOURCES FOR THE COMMUNITY NGMC IS THE PARTNER IN EDUCATION FOR WEST HALL HIGH SCHOOL AND NORTH HALL MIDD LE SCHOOL - PHARMACY RESIDENCY PROGRAM THE PHARMACY RESIDENCY PROGRAM AT NGMC IS A ONE-Y EAR POSTGRADUATE TRAINING PROGRAM FOR LICENSED PHARMACISTS THE PROGRAM PROVIDES DIRECT CL INICAL PHARMACY EXPERIENCE IN THE AREAS OF CRITICAL CARE, CARDIOLOGY, INTERNAL MEDICINE, E MERGENCY MEDICINE, ONCOLOGY AND WOMEN AND CHILDREN'S HEALTH WITH A GOAL OF GRADUATING A PR ACTITIONER WHO IS PREPARED TO ACCEPT A CLINICAL PHARMACY POSITION IN ANY NUMBER OF SETTING S RADIOLOGY TECH PROGRAM NGMC PARTNERS WITH LANIER TECHNICAL COLLEGE TO HOUSE THE RADIOL OGY TECH PROGRAM AT THE LANIER PARK CAMPUS FOUR FULL-TIME CLASSROOMS ARE PROVIDED - SUPP ORT TO FOOTHILLS AHEC FOOTHILLS AREA HEALTH EDUCATION CENTER IS A COMMUNITY-DRIVEN, NON-P ROFIT CORPORATION, SUPPORTED BY FEDERAL AND LOCAL SOURCES THE MISSION IS TO INCREASE THE SUPPLY AND DISTRIBUTION OF HEALTHCARE PROVIDERS, ESPECIALLY IN MEDICALLY UNDERSERVED AREAS THROUGH JOINT EFFORTS, COMMUNITIES EXPERIENCE IMPROVED SUPPLY, DISTRIBUTION AND RETENTIO N OF QUALITY HEALTHCARE PROFESSIONALS FOOTHILLS AHEC SERVES 31 COUNTIES IN THE NORTHEAST GEORGIA AREA NGMC PROVIDES SUPPORT TO THIS PROGRAM THROUGH EMPLOY EE BENEFITS PACKAGES, PH ONE, UTILITIES AND CLEANING SERVICE EXPENSES - YOUTH APPRENTICESHIP PROGRAM, JUNIOR ACHIE VEMENT AND YOUTH LEADERSHIP HALL COUNTY STUDENTS FROM SEVEN AREA HIGH SCHOOLS APPLY FOR UN PAID YOUTH APPRENTICESHIPS IN VARIOUS DEPARTMENTS IN FY14, 30 STUDENTS PARTICIPATED NGMC PROVIDES HEALTH INFORMATION & SUPPORT CANCER INFORMATION LINE NGMC OPERATES A CANCER IN FORMATION LINE 1(800) 466-5416 THIS IS A FREE TELEPHONE SERVICE FOR NORTHEAST GEORGIA COM MUNITIES THAT PROVIDES INFORMATION, EDUCATION AND RESOURCES TO CANCER PATIENTS, FAMILY MEM BERS AND THE GENERAL PUBLIC NURSELINE NGMC PROVIDES THE NURSELINE, A FREE SERVICE TO THE PUBLIC THAT PROVIDES TELEPHONE TRIAGE BY A REGISTERED NURSE AND HEALTH INFORMATION SERVIC ES THIS SERVICE INCREASES THE HALL COUNTY COMMUNITY'S ACCESS TO MEDICAL INFORMATION, PROV IDES STANDARDIZED MEDICAL INFORMATION INSTEAD OF JUST "NURSING JUDGMENTS", AND HELPS OFF-L OAD PHY SICIAN OFFICE MEDICAL INFORMATION CALLS, AL

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	FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS CONTINUATION	LOWING THEM MORE TIME TO CARE FOR PATIENTS THE FRASER RESOURCE CENTER AND HEALTH SCIENCES LIBRARY AT NGMC SERVES THE HEALTH INFORMATION NEEDS OF THE COMMUNITY THE LIBRARY IS LOC ATED ON THE MEDICAL CENTER CAMPUS IN GAINESVILLE. CONSUMERS, PATIENTS AND THEIR FAMILY MEM BERS HAVE ACCESS TO CREDIBLE RESOURCES RELATING TO MEDICAL SYMPTOMS, CONDITIONS AND TREATM ENTS BOTH AT THE LIBRARY AND ALSO VIA LINKS ON NGMC'S WEBSITE (WWW NGHS COM/LIBRARY) THE RESOURCE CENTER ENCOURAGES VISITORS TO MAKE HEALTHY CHOICES AND BECOME ACTIVE, INFORMED PA RTNERS IN THEIR HEALTH CARE. CLERGY SEMINARS & ACCREDITATION BY ASSOCIATION FOR CLINICAL P ASTORAL EDUCATION NGMC HELD TWO CLERGY SEMINARS IN FY14, TWO UNITS OF CLINICAL PASTORAL E DUCATION AND SIX LUNCH AND LEARN MEETINGS FOR VOLUNTEER CHAPLAINS THE SEMINARS WERE ON TH E TOPICS OF END-OF-LIFE ISSUES AND CRITICAL INCIDENT STRESS MANAGEMENT NEARLY 90 CLERGY M EMBERS FROM ACROSS NORTH GEORGIA PARTICIPATED IN THESE EVENTS NORTHEAST GEORGIA MEDICAL C ENTER IS HOME TO A CLINICAL PASTORAL EDUCATION CENTER, WHICH IS FOCUSED ON OFFERING OUR AR EA CLERGY PRACTICAL THEOLOGICAL EDUCATION IN A CLINICAL SETTING THROUGH THE CPE MODEL OUR CENTER IS ACCREDITED BY THE ASSOCIATION FOR CLINICAL PASTORAL EDUCATION, INC (ACPE) HOS PICE BEREAVEMENT CAMP AND SUPPORT GROUPS CAMP BRAVEHEART NGMC PROVIDES A DAY CAMP FOR CH ILDREN AND TEENS WHO HAVE EXPERIENCED THE DEATH OF A CLOSE FRIEND OR FAMILY MEMBER THIS C AMP IS FREE AND AVAILABLE TO ANY YOUTH IN THE COMMUNITY WHO HAS EXPERIENCED A SIGNIFICANT DEATH FACILITATED BY A TEAM OF LICENSED SOCIAL WORKERS, THERAPISTS AND TRAINED VOLUNTEERS , CAMP BRAVEHEART IS A STRUCTURED, SUPPORTIVE ENVIRONMENT WHICH PROVIDES CAMPERS WITH VOCA BULARY TO TALK ABOUT DEATH, LOSS AND INTENSE EMOTIONS, HEALTHY WAYS TO COPE WITH THOSE INT ENSE EMOTIONS, OPPORTUNITIES TO TALK ABOUT AND REMEMBER THEIR LOVED ONES, A SAFE PLACE TO TALK ABOUT CHANGES, FEARS AND FRUSTRATIONS, AND THE CHANCE TO INTERACT WITH OTHER CHILDREN /TEENS WITH SIMILAR LOSSES SCHOOL BASED BEREAVEMENT SUPPORT GROUPS BRAVEHEART COUNSELORS GUIDE GRIEF SUPPORT GROUPS AT AREA SCHOOLS COUNSELORS UNDERSTAND CHILDREN'S NATURAL RESI LIENCY AND CAN HELP THEM NAVIGATE THEIR FEELINGS BASED ON INDIVIDUAL EMOTIONAL AND DEVELOP MENTAL NEEDS STEMI CONFERENCE. HOSTED EACH YEAR BY NGMC, THE NORTHEAST GEORGIA REGIONAL S TEMI CONFERENCE BRINGS TOGETHER PARAMEDICS, EMS STAFF AND DOCTORS FROM ACROSS THE STATE. T HEY MEET TO DISCUSS THE STATE OF THE NORTHEAST GEORGIA REGIONAL STEMI SYSTEM A COLLABORATI VE EFFORT BETWEEN NORTHEAST GEORGIA MEDICAL CENTER AND EMS IN 15 COUNTIES ACROSS THE REGIO N TO PROVIDE FAST AND EFFICIENT TREATMENT TO PATIENTS SUFFERING SEVERE HEART ATTACKS KNOWN AS STEMI (S-T SEGMENT ELEVATION MYOCARDIAL INFARCTION) KEYNOTE SPEAKERS AT THE CONFERENC E INCLUDE THE NATION'S LEADING CARDIOLOGISTS AND EXPERTS IN THE STUDY OF REGIONAL APPROACH ES TO HEART ATTACK CARE. THE STEMI PROGRAM BENEFITS ALL PATIENTS, REGARDLESS OF ABILITY TO PAY MENDED HEARTS MENDED HEARTS, INC , IS A NATIONWIDE SUPPORT ORGANIZATION FOR INDIVID UALS WITH HEART DISEASE, INCLUDING PERSONS RECOVERING FROM HEART ATTACKS, ANGIOPLASTY OR O PEN HEART SURGERY MENDED HEARTS VOLUNTEERS VISIT CARDIAC PATIENTS AND THEIR FAMILIES BEFO RE AND AFTER SURGERIES AND HELP ANSWER QUESTIONS AND CONCERNS, OFFER HOPE AND ENCOURAGEMEN T AND SHARE EDUCATIONAL MATERIALS IN FY14, MENDED HEARTS VOLUNTEERS PROVIDED 5,455 PATIEN T VISITS

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FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS CONTINUATION	IN KEEPING WITH GUIDELINES FOR COMMUNITY BENEFIT REPORTING, NGMC DID NOT INCLUDE QUANTITATIVE DATA ON THE FOLLOWING PROGRAMS/PROJECTS, BUT THEY DO MEET HEALTH NEEDS IN THE COMMUNITY IDENTIFIED VIA THE 2013 (THE MOST RECENT) COMMUNITY HEALTH NEEDS ASSESSMENT AND WARRANT INCLUSION IN THIS SUMMARY PATIENT-CENTERED MEDICAL NEIGHBORHOOD NORTHEAST GEORGIA HEALTH SYSTEM (NGHS) HAS BEEN SELECTED AS ONE OF 15 COMMUNITIES IN THE NATION TO ESTABLISH A PATIENT-CENTERED MEDICAL NEIGHBORHOOD (PCMN) AS PART OF A CENTERS FOR MEDICARE & MEDICAID (CMS) INNOVATION CHALLENGE GRANT THE PATIENT-CENTERED MEDICAL NEIGHBORHOOD (PCMN) BUILDS ON THE CONCEPT OF A PATIENT-CENTERED MEDICAL HOME (PCMH) BY CONNECTING ACUTE-CARE HOSPITALS, SPECIALTY AND SUB-SPECIALTY PRACTICES AND OTHER COMMUNITY HEALTH RESOURCES WITH PRIMARY CARE PROVIDERS IN ORDER TO DRIVE HIGHER-QUALITY, PROVIDE MORE AFFORDABLE CARE AND ENSURE A POSITIVE PATIENT EXPERIENCE THE FIRST STEP IN THIS THREE-YEAR PROJECT IS TO BUILD STRONG MEDICAL HOME PRACTICES PARTNERING WITH NORTHEAST GEORGIA PHYSICIANS GROUP (NGPG) AND OTHER COMMUNITY PRACTICES, THIS PROJECT IS DESIGNED TO PROVIDE MORE INDIVIDUALIZED CARE TO PATIENTS A MEDICAL HOME IS A CONCEPT OF CARE NOT A BUILDING, A HOUSE OR A HOSPITAL THE GOAL OF THE MEDICAL HOME MODEL IS TO BETTER COORDINATE CARE THROUGH PRIMARY CARE PRACTICES WITH HOSPITALS, MEDICAL SPECIALTIES AND OTHER COMMUNITY HEALTH SERVICES TO SUPPORT A MORE FULLY-INTEGRATED APPROACH TO CARE BEING CARED FOR IN A PATIENT CENTERED MEDICAL HOME MEANS NGMC'S HEALTHCARE PROVIDERS WILL WORK WITH PATIENTS TO HELP UNDERSTAND THEIR TOTAL HEALTHCARE NEEDS AND CONNECT THEM WITH COMMUNITY AND OTHER RESOURCES TO HELP MEET THEIR INDIVIDUALIZED NEEDS A PARTNERSHIP IS DEVELOPED BETWEEN THE PATIENT, THE PERSONAL PRIMARY CARE PHYSICIAN AND OTHER MEMBERS OF THE HEALTHCARE TEAM, AND THERE IS A KEY FOCUS ON ENCOURAGING PATIENTS TO PARTICIPATE IN THEIR CARE DISEASE CARE MANAGERS NGMC EMPLOYS FOUR DISEASE CARE MANAGERS TO FOCUS ON THE CORE MEASURES IDENTIFIED BY CMS, WHICH ARE PNEUMONIA AND SEPSIS, HEART FAILURE, STROKE AND ACUTE MYOCARDIAL INFARCTION CMS BEGAN FOCUSING ON THESE DISORDERS TO IMPROVE CARE AND REDUCE COSTS, THEREFORE THESE PROFESSIONALS MANAGE CARE TO IMPROVE OUTCOMES DISEASE MANAGERS PROVIDE COMMUNITY EDUCATION AND SOME DISEASE MANAGERS PROVIDE HEALTH EDUCATION AT GOOD NEWS CLINICS (THE INDIGENT CLINIC) OTHER COMMUNITY EDUCATION PROVIDED BY DISEASE MANAGERS INCLUDES CHURCH/CIVIC/SENIOR GROUPS, HEALTH FAIRS AND SPECIAL PROGRAMS SANE PROGRAM NGMC PROVIDES A SANE PROGRAM (SEXUAL ASSAULT NURSE EXAMINER) PROGRAM WHICH PROVIDES NURSES SPECIAL TRAINING IN RAPE CRISIS, TRIAL TIME WITH A DISTRICT ATTORNEY AND TRAINING WITH LAW ENFORCEMENT AND A PEDIATRICIAN'S OFFICE NGMC EMPLOYS NURSES WHO HAVE SPECIALIZED TRAINING TO COMPLETE THE SEXUAL ASSAULT NURSE EXAM AND PROVIDE SPECIALIZED CARE FOR PATIENTS WHO ARE VICTIMS OF SEXUAL ASSAULT THIS PROGRAM IS NOT A REQUIREMENT OF HOSPITALS AND IS ALSO NOT PROVIDED AT ALL HOSPITALS THROUGHOUT THE STATE LIFELINE NGMC HAS A LIFELINE EMERGENCY RESPONSE SERVICE WHICH ALLOWS PEOPLE TO CONTINUE LIVING INDEPENDENTLY IN THEIR HOMES WITH THE SECURITY OF KNOWING THEY CAN QUICKLY ACCESS HELP IF THEY NEED IT BY PRESSING A LIGHTWEIGHT, WATERPROOF ALERT BUTTON WORN AROUND THE NECK OR WRIST, SUBSCRIBERS CAN SIGNAL LIFELINE MONITORS WHO DETERMINE WHAT KIND OF HELP IS NEEDED AND CALL FOR IT IMMEDIATELY IN FY14, NGMC HAD 264 SUBSCRIBERS NORTHEAST GEORGIA PHYSICIANS GROUP (NGPG) WAS RECOGNIZED WITH A STAGE 7 AMBULATORY AWARD, THE HIGHEST LEVEL OF EMR (ELECTRONIC MEDICAL RECORD) ADOPTION AND WAS ALSO RECOGNIZED FOR ITS ADVANCED ELECTRONIC PATIENT RECORD ENVIRONMENT NGMC IS THE SIXTH SYSTEM IN THE COUNTRY TO RECEIVE THE HONOR, WHICH PUTS US IN THE TOP 1 2 PERCENT

Return Reference	Explanation
FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS CONTINUATION	ORGANIZATION OVERVIEW NORTHEAST GEORGIA HEALTH SYSTEM (NGHS) IS A NOT-FOR-PROFIT COMMUNITY HEALTH SYSTEM DEDICATED TO IMPROVING THE HEALTH AND QUALITY OF LIFE OF THE PEOPLE OF NORTHEAST GEORGIA THROUGH THE SERVICES OF A MEDICAL STAFF OF MORE THAN 500 PHYSICIANS, THE RESIDENTS OF NORTHEAST GEORGIA HAVE ACCESS TO COMPREHENSIVE MEDICAL SERVICES THE HEALTH SYSTEM OFFERS A FULL RANGE OF HEALTHCARE SERVICES THROUGH ITS HOSPITAL IN GAINESVILLE, NORTHEAST GEORGIA MEDICAL CENTER (NGMC), WHICH, FOR 2014, IS RATED AS GEORGIA'S #1 HOSPITAL (ACCORDING TO CARECHEX) AND AMONG ONLY TWENTY LARGE COMMUNITY HOSPITALS NAMED TO TRUVEN HEALTHCARE'S LIST OF THE NATION'S 100 TOP HOSPITALS CARECHEX ALSO RECOGNIZES NGMC AS - GEORGIA'S #1 SURGERY HOSPITAL - GEORGIA'S #1 HEART HOSPITAL - GEORGIA'S #1 WOMEN'S HOSPITAL - GEORGIA'S #1 PULMONARY HOSPITAL - GEORGIA'S #1 NEUROLOGY HOSPITAL FOR PATIENT SAFETY - #6 IN THE NATION FOR MEDICAL CARE - OTHER FACILITIES THROUGHOUT NORTHEAST GEORGIA SERVE TO EXTEND NGHS' REACH INTO THE REGION INCLUDING - MEDICAL PLAZA 400, A MULTISPECIALTY MEDICAL OFFICE BUILDING IN DAWSONVILLE - A MENTAL HEALTH AND SUBSTANCE ABUSE TREATMENT CENTER - A SATELLITE CANCER TREATMENT CENTER - IN-HOME SERVICES SUCH AS HOSPICE AND LIFELINE, A PERSONAL EMERGENCY RESPONSE SYSTEM - LONG-TERM CARE CENTERS - OUTPATIENT IMAGING CENTERS - OUTPATIENT REHABILITATION CENTERS OFFERING PHYSICAL, OCCUPATIONAL AND SPEECH THERAPY - URGENT CARE CENTERS LED BY VOLUNTEER BOARDS MADE UP OF COMMUNITY LEADERS, THE 557-INPATIENT, 261-SKILLED NURSING BED HEALTH SYSTEM SERVES ALMOST 800,000 PEOPLE IN MORE THAN 13 COUNTIES ACROSS NORTHEAST GEORGIA AS A NOT-FOR-PROFIT HEALTH SYSTEM, ALL REVENUE GENERATED ABOVE OPERATING EXPENSES IS RETURNED TO THE COMMUNITY THROUGH IMPROVED SERVICES AND INNOVATIVE PROGRAMS NORTHEAST GEORGIA MEDICAL CENTER'S CHARITY CARE POLICY SUPPORTS THE PROVISION OF CARE FOR INDIGENT PATIENTS, REGARDLESS OF THEIR ABILITY TO PAY NGHS IS BUILDING A NEW CAMPUS IN THE GREATER BRASELTON AREA THIS 119-ACRE HEALTHCARE VILLAGE ALREADY INCLUDES A MEDICAL OFFICE BUILDING (MEDICAL PLAZA 1) THAT HOUSES NUMEROUS PHYSICIAN SPECIALTIES, AN URGENT CARE CENTER AND OUTPATIENT SERVICES INCLUDING IMAGING, LAB AND PHYSICAL AND OCCUPATIONAL THERAPY A 100-BED HOSPITAL, NORTHEAST GEORGIA MEDICAL CENTER BRASELTON, IS SCHEDULED TO OPEN IN EARLY 2015 ECONOMIC IMPACT SURPASSES $1 BILLION IN 2012, THE LATEST INFORMATION AVAILABLE, NGMC GENERATED $1,104,610,897 IN REVENUE FOR THE LOCAL AND STATE ECONOMY ACCORDING TO THE GEORGIA HOSPITAL ASSOCIATION, THE STATE'S LARGEST HOSPITAL TRADE ASSOCIATION SPECIAL NOTES NGMC USES THE PRECEPTS OUTLINED IN "A GUIDE FOR PLANNING AND REPORTING COMMUNITY BENEFIT," PROVIDED BY THE CATHOLIC HEALTH ASSOCIATION OF THE UNITED STATES AND VHA, INC THE GUIDE'S PURPOSE IS TO HELP NOT-FOR-PROFIT MISSION-DRIVEN HEALTHCARE ORGANIZATIONS DEVELOP, ENHANCE AND REPORT ON THEIR COMMUNITY BENEFIT PROGRAMS COMMUNITY BENEFIT DEFINITION PROGRAM OR ACTIVITY MUST ADDRESS A DEMONSTRATED COMMUNITY NEED, AND SEEK TO ADDRESS AT LEAST ONE OF THE FOLLOWING COMMUNITY BENEFIT OBJECTIVES - IMPROVE ACCESS - ENHANCE POPULATION HEALTH - ADVANCE GENERALIZABLE KNOWLEDGE - RELIEVE GOVERNMENT BURDEN TO IMPROVE HEALTH THE PROGRAM OR ACTIVITY MUST - PRIMARILY BENEFIT THE COMMUNITY RATHER THAN THE ORGANIZATION - RESULT IN MEASURABLE EXPENSE TO THE ORGANIZATION IF THE PROGRAM OR ACTIVITY IS PROVIDED PRIMARILY FOR MARKETING PURPOSES, STANDARD PRACTICE, EXPECTED OF ALL HOSPITALS (SUCH AS ACTIVITIES REQUIRED FOR ACCREDITATION, LICENSURE, OR TO PARTICIPATE IN MEDICARE) OR IS PRIMARILY FOR EMPLOYEES (NOT INCLUDING INTERNS, RESIDENTS AND FELLOWS) AND/OR AFFILIATED PHYSICIANS, IT IS NOT COMMUNITY BENEFIT FOR MORE INFORMATION, CONTACT CHRISTY MOORE, MANAGER, COMMUNITY HEALTH IMPROVEMENT, AT (770) 219-8097 OR GO TO WWW NGHS COM

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
NORTHEAST GEORGIA MEDICAL CENTER INC

Employer identification number
58-1694098

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) HEALTHECONNECTIONS 743 SPRING STREET GAINESVILLE, GA 30501 58-1694098	HEALTHCARE CLINICS	GA	199,996	0	N/A

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) NORTHEAST GEORGIA HEALTH SYSTEM INC 743 SPRING STREET GAINESVILLE, GA 30501 58-1694090	HEALTHCARE - PARENT ORG	GA	501(C)(3)	LINE 11C, III-FI	N/A	Yes	
(2) THE MEDICAL CENTER FOUNDATION INC 743 SPRING STREET GAINESVILLE, GA 30501 58-1694820	FUNDRAISING	GA	501(C)(3)	LINE 7	NORTHEAST GEORGIA HEALTH SYSTEM INC	Yes	
(3) NORTHEAST GEORGIA PHYSICIANS GROUP INC 743 SPRING STREET GAINESVILLE, GA 30501 58-2078064	HEALTHCARE	GA	501(C)(3)	LINE 11B, II	NORTHEAST GEORGIA HEALTH SYSTEM INC	Yes	

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

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

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	(i) No
(1) NORTHEAST GEORGIA HEALTH PARTNERS LLC 743 SPRING STREET GAINESVILLE, GA 30501 58-2131807	PPO DEVELOPMENT	GA	N/A	C					No

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

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

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

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

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

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

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

Part VII Supplemental Information

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

Return Reference	Explanation

[redacted]

NORTHEAST GEORGIA HEALTH SYSTEM, INC. AND AFFILIATES

Consolidated Financial Statements

Years Ended September 30, 2014 and 2013

PYA

Certified Public Accountants

NORTHEAST GEORGIA HEALTH SYSTEM, INC. AND AFFILIATES

Consolidated Financial Statements

Years Ended September 30, 2014 and 2013

PYA
Certified Public Accountants

PERSHING YOAKLEY & ASSOCIATES, P.C.
Monarch Tower, Suite 700
3424 Peachtree Road, N.E.
Atlanta, GA 30326
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Northeast Georgia Health System, Inc.:

We have audited the accompanying consolidated financial statements of Northeast Georgia Health System, Inc. and Affiliates (the System) which comprise the consolidated balance sheets as of September 30, 2014 and 2013 and the related consolidated statements of operations and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

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 System'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 System's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Northeast Georgia Health System, Inc. and Affiliates as of September 30, 2014 and 2013 and the results of their operations, changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Atlanta, Georgia
January 19, 2015

NORTHEAST GEORGIA HEALTH SYSTEM, INC. AND AFFILIATES

Consolidated Balance Sheets

	September 30,	
	2014	***2013***
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	**$ 19,467,206**	$ 6,278,815
Investments	**69,590,953**	21,834,365
Assets limited as to use, required for current obligations	**3,496,836**	6,563,953
Patient accounts receivable, less estimated allowance for uncollectible receivables of $75,136,297 in 2014 and $62,655,422 in 2013	**106,990,237**	94,125,428
Inventory of supplies	**5,747,777**	4,924,999
Other current assets	**6,663,201**	5,735,137
TOTAL CURRENT ASSETS	**211,956,210**	139,462,697
INVESTMENTS	**503,662,286**	518,961,279
ASSETS LIMITED AS TO USE		
Under indenture agreements - held by trustees	**46,694,431**	44,946,286
Under self-insurance agreements	**36,264,987**	34,649,364
By Board for designated capital purposes	**68,624,318**	63,083,550
Other	**43,931,692**	37,400,372
	195,515,428	180,079,572
Less amounts required for current obligations	**(3,496,836)**	(6,563,953)
TOTAL ASSETS LIMITED AS TO USE	**192,018,592**	173,515,619
PROPERTY, PLANT AND EQUIPMENT, net	**619,631,216**	529,862,079
OTHER ASSETS		
Deferred financing costs, net	**1,869,560**	2,124,696
Goodwill	**3,252,600**	-
Pension asset	**12,042,398**	20,461,003
Land held for future investment	**3,304,750**	3,304,750
Estimated fair value of interest rate swaps	**1,321,654**	-
Other	**4,696,308**	3,601,583
TOTAL OTHER ASSETS	**26,487,270**	29,492,032
TOTAL ASSETS	**$ 1,553,755,574**	$ 1,391,293,706

See notes to consolidated financial statements.

NORTHEAST GEORGIA HEALTH SYSTEM, INC. AND AFFILIATES

Consolidated Balance Sheets - Continued

	September 30,	
	2014	*2013*
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current portion of long-term debt	**$ 1,515,376**	$ 1,511,813
Accrued interest	**3,934,396**	3,902,612
Accounts payable and other accrued expenses	**52,172,350**	41,627,103
Accrued salaries, benefits, compensated absences and amounts withheld	**42,044,406**	33,793,363
Estimated third-party payer settlements	**12,614,890**	14,302,680
TOTAL CURRENT LIABILITIES	**112,281,418**	95,137,571
LONG-TERM DEBT, less current portion	**691,951,160**	626,276,195
ESTIMATED SELF-INSURANCE LIABILITIES	**28,797,659**	25,032,665
OTHER LONG-TERM LIABILITIES		
Deferred compensation	**23,714,260**	20,198,895
Estimated fair value of interest rate swaps	**4,824,642**	5,584,721
TOTAL OTHER LONG-TERM LIABILITIES	**28,538,902**	25,783,616
TOTAL LIABILITIES	**861,569,139**	772,230,047
COMMITMENTS AND CONTINGENCIES - Notes I and O		
NET ASSETS		
Unrestricted	**676,085,410**	602,213,766
Temporarily restricted	**13,041,402**	13,958,610
Permanently restricted	**3,059,623**	2,891,283
TOTAL NET ASSETS	**692,186,435**	619,063,659
TOTAL LIABILITIES AND NET ASSETS	**$ 1,553,755,574**	$ 1,391,293,706

NORTHEAST GEORGIA HEALTH SYSTEM, INC. AND AFFILIATES

Consolidated Statements of Operations and Changes in Net Assets

	Year Ended September 30,	
	2014	***2013***
Unrestricted revenue:		
Patient service revenue, net of contractual adjustments and discounts	**$ 819,611,931**	$ 736,623,726
Estimated provision for bad debts	**(68,112,645)**	(73,700,608)
Net patient service revenue	**751,499,286**	662,923,118
Other operating revenue	**22,893,533**	15,437,709
TOTAL OPERATING REVENUES	**774,392,819**	678,360,827
Expenses:		
Salaries and wages	**327,197,350**	277,849,755
Employee benefits	**72,725,526**	69,623,126
Physicians' fees	**10,705,152**	9,765,492
Utilities	**10,634,584**	9,534,648
Supplies	**137,856,169**	114,178,713
Legal, consulting and professional fees	**5,670,812**	3,884,627
Contracted outside services	**36,818,182**	29,355,295
Insurance	**6,534,710**	3,609,355
Interest	**30,862,610**	31,022,966
Depreciation and amortization	**49,941,329**	47,201,516
Other operating expenses	**51,530,498**	44,507,732
TOTAL OPERATING EXPENSES	**740,476,922**	640,533,225
INCOME FROM OPERATIONS	**33,915,897**	37,827,602
Nonoperating gains (losses):		
Gain from investments, net	**75,077,599**	48,652,946
Gain (loss) on sale of property, plant and equipment, net	**506,274**	(33,424)
Change in estimated fair value of interest rate swaps	**2,081,733**	518,353
Miscellaneous, net	**(815,690)**	(476,188)
NET NONOPERATING GAINS	**76,849,916**	48,661,687
EXCESS OF REVENUE AND GAINS OVER EXPENSES AND LOSSES	**110,765,813**	**86,489,289**

Consolidated Statements of Operations and Changes in Net Assets - Continued

	Year Ended September 30,	
	2014	***2013***
Other changes in unrestricted net assets:		
Change in net unrealized gains/losses on investments and assets limited as to use	**(23,484,118)**	(4,439,862)
Pension asset/liability adjustments	**(16,399,602)**	41,481,066
Net assets released for capital expenditures	**3,037,209**	1,031,492
Other changes	**(47,658)**	38,206
TOTAL OTHER CHANGES IN UNRESTRICTED NET ASSETS	**(36,894,169)**	38,110,902
INCREASE IN UNRESTRICTED NET ASSETS	**73,871,644**	124,600,191
Temporarily restricted net assets:		
Contributions for equipment, education, impoverished patients, community benefits and employee emergencies	**3,449,554**	3,738,456
Interest income	**136,552**	143,176
Change in estimated allowance for bad debts and discounts on pledges	**(48,342)**	(68,805)
Change in net unrealized gains/losses on investments	**-**	(6,703)
Net assets released from restrictions	**(4,392,589)**	(2,227,743)
Other changes, net	**(62,383)**	(159,316)
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS	**(917,208)**	1,419,065
Permanently restricted net assets:		
Donations	**121,150**	328,700
Interest income and other changes	**47,190**	60,991
INCREASE IN PERMANENTLY RESTRICTED NET ASSETS	**168,340**	389,691
INCREASE IN NET ASSETS	**73,122,776**	126,408,947
NET ASSETS, BEGINNING OF YEAR	**619,063,659**	492,654,712
NET ASSETS, END OF YEAR	**$ 692,186,435**	$ 619,063,659

NORTHEAST GEORGIA HEALTH SYSTEM, INC. AND AFFILIATES

Consolidated Statements of Cash Flows

	Year Ended September 30,	
	2014	***2013***
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	**$ 73,122,776**	$ 126,408,947
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	**49,941,329**	47,201,516
(Gain) loss on sale of property, plant and equipment	**(506,274)**	33,424
Gains on sales of investments and assets limited as to use	**(49,950,738)**	(27,148,869)
Pension plan adjustments	**16,399,602**	(41,481,066)
Change in estimated allowance for bad debts and discounts on pledges	**48,342**	68,805
Change in net unrealized gains/losses on investments and assets limited as to use	**23,484,118**	4,446,565
Restricted contributions	**(3,570,704)**	(4,067,156)
Change in estimated fair value of interest rate swaps	**(2,081,733)**	(518,353)
Changes in assets and liabilities:		
Net patient accounts receivable	**(12,864,809)**	(11,805,835)
Inventory of supplies	**(822,778)**	(1,201,977)
Other current assets	**(976,406)**	(623,892)
Other long-term assets	**(4,493,853)**	(238,285)
Accrued interest	**31,784**	19,818
Accounts payable and other accrued expenses, and other long-term liabilities	**697,295**	5,251,631
Accrued salaries, benefits, compensated absences and amounts withheld	**8,251,040**	4,547,874
Estimated third-party payer settlements	**(1,687,790)**	3,602,879
Estimated self-insurance liabilities	**3,764,994**	(3,964,051)
Total adjustments	**25,663,419**	(25,876,972)
NET CASH PROVIDED BY OPERATING ACTIVITIES	**98,786,195**	100,531,975

See notes to consolidated financial statements.

NORTHEAST GEORGIA HEALTH SYSTEM, INC. AND AFFILIATES

Consolidated Statements of Cash Flows - Continued

	Year Ended September 30,	
	2014	***2013***
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property, plant and equipment	**(133,222,757)**	(75,512,607)
Proceeds from sales of property, plant and equipment	**2,388**	122,088
Purchases of investments and assets limited as to use	**(585,109,161)**	(699,116,625)
Proceeds from maturities and sales of investments and assets limited as to use	**563,682,330**	650,055,651
NET CASH USED IN INVESTING ACTIVITIES	**(154,647,200)**	(124,451,493)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from notes payable and long-term debt, net of issuance costs and discount	**67,000,000**	27,700,000
Principal payments on long-term obligations	**(1,521,308)**	(3,781,481)
Restricted contributions received	**3,570,704**	4,067,156
NET CASH PROVIDED BY FINANCING ACTIVITIES	**69,049,396**	27,985,675
NET INCREASE IN CASH AND CASH EQUIVALENTS	**13,188,391**	4,066,157
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	**6,278,815**	2,212,658
CASH AND CASH EQUIVALENTS AT END OF YEAR	**$ 19,467,206**	$ 6,278,815
SUPPLEMENTAL INFORMATION:		
Cash paid during the year for interest	**$ 31,211,824**	$ 31,072,900
SUPPLEMENTAL SCHEDULE OF NON-CASH ACTIVITIES:		
Equipment purchases financed with capital leases	**$ 199,836**	$ 2,611,235
Property, plant and equipment received and accrued in payables	**$ 11,004,927**	$ 5,622,604

NOTE A--ORGANIZATION AND OPERATIONS

Northeast Georgia Health System, Inc. and its affiliates (the System) were organized to provide healthcare services to the residents of counties in northeastern Georgia.

Northeast Georgia Health System, Inc. (NGHS) serves as the parent company for its controlled affiliates described below. NGHS provides for the method of electing the Trustees and Directors for these controlled affiliates and engages in corporate planning and management, corporate financial management, corporate marketing, resource allocation to the controlled affiliates and health education programs for the general population in Northeast Georgia. All controlled affiliates are located in or near Gainesville, Georgia.

Northeast Georgia Medical Center, Inc. (NGMC) was formed to serve and promote the public health of the general population and operates a 557 bed acute care hospital and its related facilities for the benefit of the general public.

The Medical Center Foundation (the Foundation) was formed to develop and manage fundraising activities for the System.

Northeast Georgia Physicians Group, Inc. (NGPG) was formed to operate primary care centers and provide specialty physician services.

Northeast Georgia Health Partners, LLC (NGHP) was formed as a subsidiary of NGHS to operate a preferred provider organization.

Strategic Physician Services, Inc. (SPS) was formed to provide services to physician practices in the community. SPS was dissolved during the 2013 fiscal year.

The Heart Center, LLC (THC) was formed by NGHS during the 2014 fiscal year to hold assets purchased from a cardiology physician group. THC, a Georgia limited liability company, is a cardiology physician practice. NGHS is the only member of THC.

The accompanying consolidated financial statements include the accounts of NGHS and its controlled affiliates. All significant intercompany accounts and transactions have been eliminated in the accompanying consolidated financial statements.

NGHS, NGMC, the Foundation, and NGPG are organized as Georgia not-for-profit corporations and are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The income for THC passes through to NGHS, which is tax exempt. NGHP and SPS are organized as for-profit corporations.

NOTE B--SIGNIFICANT ACCOUNTING POLICIES

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Cash and Cash Equivalents: Cash and cash equivalents include cash and short-term time deposits, repurchase agreements and commercial paper with maturities of less than three months when purchased, excluding amounts included as assets limited as to use or in the long-term investment portfolio.

Investments and Assets Limited as to Use: A portion of investments and assets limited as to use at September 30, 2014 include the System's percentage of ownership in a limited partnership investment fund (the Fund) whose primary objective is to generate a higher than average cash flow yield through investment in publicly–traded equity securities. The System accounts for its investment in the Fund under the equity method of accounting with the System's share of the Fund's gains and losses, both realized and unrealized, recognized as nonoperating gains and losses.

All other investments and assets limited as to use which are not invested in the Fund are stated at fair value based on quoted market prices. The portion of investments related to financial instruments with remaining maturities of less than one year and the portion of assets limited as to use that is required to satisfy current obligations are classified as current assets.

Assets limited as to use include assets held by trustees under bond indenture agreements, assets held by trustees under professional liability and workers' compensation self-insurance trust arrangements, assets designated by the Board for specific purposes, and assets designated by donors for specific purposes and held by the Foundation.

Interest and dividend investment income on proceeds of borrowings that are held by trustees, to the extent not capitalized, is reported as a part of other operating revenue. Investment income and losses on all other investments and assets limited as to use (including gains and losses on sales of proceeds of borrowings that are held by trustees) is reported, net of investment expenses, as nonoperating gains and losses. The cost of securities sold is determined on the specific identification method, with net realized gains and losses reported as nonoperating gains and losses.

With the exception of any identified "other-than-temporary" investment losses, unrealized gains and losses on investments and assets limited as to use which are not invested in the Fund are recorded as other changes in net assets.

Management annually evaluates the investment portfolio, including any assets limited as to use, and recognizes any "other-than-temporary" investment losses as deductions from *Excess of Revenue and Gains over Expenses and Losses* as described below. Management's evaluation considers the amount of any decline in fair value, as well as the time period of any such decline.

Inventory of Supplies: Inventory consists of medical and other supplies and is stated at the lower of cost or market, with cost determined by the first-in, first-out method.

Property, Plant and Equipment and Depreciation: Property, plant and equipment is stated on the basis of cost, or if donated, fair value at the date of gift. Depreciation is computed by the straight-line method over the estimated useful lives of the assets using the half-year method. The depreciable lives range from 20 to 30 years for buildings and from 3 to 15 years for equipment. Expenditures for maintenance, repairs and minor renewals are charged to operations as incurred. 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 component of the cost of the asset. 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.

Gifts of long-lived assets such as land, buildings, or equipment are reported as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor restrictions about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

The System periodically reviews property, plant 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 September 30, 2014.

Deferred Financing Costs: Deferred financing costs relate to the System's long-term debt and are amortized over the terms of the respective issues in a manner that approximates the effective interest method.

Excess of Revenue and Gains Over Expenses and Losses: The Consolidated Statements of Operations and Changes in Net Assets includes *Excess of Revenue and Gains Over Expenses and Losses*. Changes in unrestricted net assets which are excluded from *Excess of Revenue and Gains Over Expenses and Losses*, consistent with industry practice, include changes in net unrealized gains and losses (except for other-than-temporary impairments) on investments other than trading securities, transfers of assets to and from affiliates for other than goods or services, pension liability

adjustments, and contributions of long-lived assets, including assets acquired using contributions which by donor restriction were to be used for the purpose of acquiring such assets.

Transactions deemed by management to be ongoing, major, or central to the provision of healthcare services of the System are reported as operating revenues and expenses. Peripheral or incidental transactions are reported as nonoperating gains and losses.

Charity Care: NGMC and NGPG provide care to patients who meet certain criteria under their charity care policies without charge or at amounts less than its established rates. Generally, care provided for a patient whose household income is at or below 300 percent of the federal poverty guidelines is approved for charity care. Because NGMC and NGPG do not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as revenue.

Net Patient Service Revenue: Net patient service revenue is reported on the accrual basis in the period in which services are provided at the estimated net realizable amounts from patients, third-party payers and others, 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.

Patient accounts receivable are reported net of both an estimated allowance for uncollectible receivables and an estimated allowance for contractual adjustments. The estimated contractual allowance represents the difference between established billing rates and estimated reimbursement from Medicare, Medicaid and other third-party payment programs. The System records an estimated reserve for uncollectible receivables based upon prior collection history for groups of receivables, known collection risks and other environmental factors, including the age of the receivables. The System's policy does not require collateral or other security for patient accounts receivable. The System routinely accepts assignment of, or is otherwise entitled to receive, patient benefits payable under health insurance programs, plans or policies. The estimated provision for bad debts is reported as a deduction from net patient service revenue.

Estimated Self-Insurance Liabilities: Estimated self-insurance liabilities include estimated reserves for reported and unreported professional liability claims, as well as other liabilities which management estimates are not payable within one year. Such estimates are subject to significant change in future periods.

Donor Restricted Gifts: All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Unconditional promises to give are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received. Unconditional promises to give are reported as either temporarily or permanently restricted support if they are received with donor stipulations that

limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the Consolidated Statements of Operations and Changes in Net Assets as net assets released from restrictions.

Temporarily and Permanently Restricted Net Assets: Temporarily restricted net assets are those whose use by the System has been limited by donors to a specific time period or purpose. Permanently restricted net assets have been restricted by donors to be maintained by the System in perpetuity.

Income Taxes: NGHS, NGMC, the Foundation, and NGPG are classified as organizations exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. The income for THC passes through to NGHS, which is tax exempt. As such, no provision for income taxes has been made in the accompanying consolidated financial statements. NGHP and SPS are taxable entities and account for income taxes in accordance with FASB ASC 740, *Income Taxes* (ASC 740). At September 30, 2014, management does not believe the System holds any uncertain tax positions that would require financial statement recognition or disclosure under ASC 740. It is the System's policy to recognize interest and/or penalties related to income tax matters as an operating expense.

Goodwill: Goodwill represents the excess purchase price over the assigned fair value of identifiable tangible assets and separately identified intangible assets acquired in the acquisition of various entities. Management annually evaluates goodwill for impairment and records any reduction in goodwill in the period such impairment is determined. Management believes no such impairment exists at September 30, 2014.

Subsequent Events: Management has evaluated all events or transactions that occurred after September 30, 2014 through January 19, 2015, the date the consolidated financial statements were available to be issued. During this period, management did not note any material recognizable subsequent events, except as discussed in Note P, that required recognition or disclosure in the accompanying consolidated financial statements.

New Accounting Pronouncements: In July 2011, the FASB issued ASU 2011-07, *Healthcare Entities (Topic 954): Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and Allowance for Doubtful Accounts for Certain Healthcare Entities*, which requires certain healthcare entities to reclassify the provision for bad debts associated with providing patient care from an operating expense to a deduction from net patient service revenue in the statement of operations and changes in net assets. Additionally, ASU 2011-07 requires enhanced disclosures about an entity's policies for recognizing revenue and assessing bad debts and qualitative and quantitative information about changes in the allowance for doubtful accounts. The System adopted the provisions for this update for the year ended September 30, 2013.

NOTE C--NET PATIENT SERVICE REVENUE/RECEIVABLES

A reconciliation of the amount of services provided to patients at established rates to net patient service revenue as presented in the Consolidated Statements of Operations and Changes in Net Assets for the years ended September 30, 2014 and 2013 is as follows:

	2014	*2013*
Gross patient service charges	$ 2,576,030,218	$ 2,177,381,862
Less estimated contractual adjustments	(1,756,418,287)	(1,440,758,136)
Less estimated provision for bad debts	(68,112,645)	(73,700,608)
Net patient service revenue	$ 751,499,286	$ 662,923,118

Patient service revenue, net of contractual allowances and discounts (but before the provision for bad debts) is composed of the following for the years ended September 30:

	2014	*2013*
Third-party payers	$ 768,224,025	$ 683,352,006
Self-pay patients	51,387,906	53,271,720
	$ 819,611,931	$ 736,623,726

The patient service revenue, net of contractual allowances and discounts (but before the provision for bad debts), is based on a calculation which applies a ratio of total payments and bad debt write-offs to patient service revenue. The ratio of total payments and bad debt write-offs is calculated based on the System's self-pay payments and bad debt write-offs divided by the System's total payments and bad debt write-offs.

Patient accounts receivable are reduced by an allowance for doubtful accounts. In evaluating the collectibility of accounts receivable, NGHS analyzes its past history and identifies trends for each of its major payer sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these major payer sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts.

The System's estimated allowance for uncollectible accounts increased from approximately 28% of gross patient accounts receivable at September 30, 2013 to approximately 30% of gross patient accounts receivable at September 30, 2014. The System's bad debt write-offs were approximately $60,776,000 and $59,989,000 for the years ended September 30, 2014 and 2013, respectively

Amounts of charges related to charity care were $122,366,903 and $112,203,503 for the years ended September 30, 2014 and 2013, respectively, which are net of indigent care trust fund proceeds of $4,708,192 and $4,416,871 in 2014 and 2013, respectively. Under an agreement with the Georgia Department of Community Health Division of Medical Assistance (Georgia Medicaid), the System pays into an indigent care trust fund and is then eligible to receive indigent care trust fund payments.

The estimated cost of providing charity care totaled $33,450,000 and $31,490,000 for the years ended September 30, 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 the System's total expenses (less the estimated provision for bad debts) divided by gross patient service revenue.

In addition, to the patient charity care services, the System provides a number of other services to benefit the impoverished for which little or no payment is received. Medicare, Medicaid and State indigent programs do not cover the full cost of providing care to beneficiaries of those programs. The System also provides services to the community at large for which it receives little or no payment. Estimated contractual adjustments for the years ended September 30, 2014 and 2013 include approximately $43,702,000 and $31,917,000 respectively, related to discounts provided to self-insured patients in order to facilitate prompt payment.

NOTE D--THIRD-PARTY PAYER AGREEMENTS

The System provides services to patients under contractual arrangements with the Medicare and Medicaid programs. Certain amounts earned under these contractual arrangements are subject to audit and final determination by fiscal intermediaries and other appropriate governmental authorities or their agents. Activity with respect to audits and reviews of governmental programs and reimbursement has increased, such as the Medicare Recovery Audit Contractor (RAC) program, and is expected to increase in the future. In the opinion of management, adequate provision has been made for any adjustments which may result from such reviews. However, due to the uncertainties involved, it is at least reasonably possible that management's estimates will change in the future. In addition, participation in these programs subjects the System to significant rules and regulations; failure to adhere to such could result in regulatory investigations, fines, and penalties. A summary of the payment arrangements with major third-party payers follows:

Medicare: Acute care services rendered to Medicare program beneficiaries are paid at prospectively determined rates based upon diagnostic related group assignments, which are determined by the patient's clinical diagnosis and medical procedures utilized. The System receives additional payments from Medicare based on the provision of services to a disproportionate share of Medicaid and other low income patients. The Medicare program reimburses for outpatient services under a prospective method utilizing an ambulatory payment

classification system which classifies outpatient services based upon medical procedures and diagnosis codes. Certain nonacute services and defined capital costs are paid based on a cost reimbursement methodology. NGMC is paid at a tentative rate with final settlement determined after submission of their annual cost reports and audits thereof by the Medicare fiscal intermediary. NGMC's Medicare cost report has been audited by the Medicare fiscal intermediary through 2011. Any differences between the estimated amounts and the ultimate settlements are recorded as additions to, or deductions from, net patient service revenue in the year of settlement.

Medicaid: Inpatient acute care services rendered to Medicaid program beneficiaries are paid based on prospectively determined rates per discharge using diagnosis related group assignments. Outpatient services are paid under a cost reimbursement methodology at a tentative rate with final settlement determined after submission of annual cost reports by NGMC and audits thereof by the Georgia Department of Community Health. NGMC's Medicaid cost reports have been audited through 2010. Any differences between the estimated amounts and the ultimate settlements are recorded as additions to, or deductions from, net patient service revenue in the year of settlement.

Other: NGMC and NGPG have entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payments under these agreements includes discounts from established charges and prospectively determined daily rates or rates per discharge.

NGMC also participates in the Georgia Department of Community Health Upper Payment Limit (UPL) program. The UPL program allows for non-state local government hospitals and nursing homes to be paid 100 percent of the amount Medicare would pay for similar Medicaid services. During fiscal years 2014 and 2013, NGMC received approximately $3,577,000 and $5,269,000, respectively, from the UPL program. These amounts are included in net patient service revenue.

Net patient accounts receivable from the Medicare and the Medicaid programs were approximately 39% and 15%, respectively, of total net patient accounts receivable at September 30, 2014, and approximately 42% and 11%, respectively, of total net patient accounts receivable at September 30, 2013.

Both the federal government and the state of Georgia recently established separate multi-year, multi-stage Electronic Health Record (EHR) Incentives Program to provide incentive payments for the meaningful use of certified EHR technology by eligible providers. The federal program is administered by the Centers for Medicare and Medicaid Services (CMS) and the state program is administered by the Georgia Department of Community Health (DCH). During fiscal year 2014, the System formally attested to meeting the meaningful use of certified EHR technology provisions of the state program. Also during fiscal year 2014, the System formally attested to meeting Stage 1

requirements, as defined by CMS, for a 365 consecutive day period under both the federal program and the state program. As a result of these attestations, the System received a combined amount of approximately $3,481,000 in incentive payments from CMS and the DCH during fiscal year 2014. Additionally, the System received approximately $467,000 and $1,166,000 during fiscal 2014 and 2013, respectively, from CMS related to physicians attesting to achieving meaningful use of EHRs. The System has recognized those receipts as other revenue in the accompanying Consolidated Statement of Operations and Changes in Net Assets for the years ended September 30, 2014 and 2013, respectively.

Effective July 1, 2010, the State of Georgia enacted legislation known as the Provider Payment Agreement Act (the Act) whereby certain hospitals, as defined in the Act, are assessed a "provider payment" in the amount of 1.45% of their net patient revenue, as defined in the Act. The payments are to be used for the sole purpose of obtaining federal financial participation for medical assistance payments to providers on behalf of Medicaid recipients and are considered a community benefit by providers. Approximately $7,608,000 and $7,499,000 relating to the Act are included in other expenses in the accompanying Consolidated Statement of Operations and Changes in Net Assets for the years ended September 30, 2014 and 2013, respectively.

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

NOTE E--INVESTMENTS AND ASSETS LIMITED AS TO USE

The composition of assets limited as to use at September 30, 2014 and 2013, is as follows:

	2014	*2013*
Indenture agreements - held by trustees:		
Cash and money market funds	$ 209,323	$ 1,257,339
Corporate bonds	45,952,409	43,180,387
Accrued income	532,699	508,560
	46,694,431	44,946,286

	2014	2013
Professional liability self-insurance agreement - held by trustee:		
Cash and money market funds	1,155,067	2,812,309
Corporate bonds	17,871,787	14,665,557
Equity investments	6,326,673	6,690,733
Accrued income	267,969	207,497
	25,621,496	24,376,096
Workers' compensation self-insurance agreement - held by trustee:		
Cash and money market funds	26,440	1,531,521
Corporate bonds	10,487,060	8,646,472
Accrued income	129,991	95,275
	10,643,491	10,273,268
Board designated for capital improvements:		
Cash and money market funds	10,235,034	1,334,005
Equity investments	58,389,284	61,749,545
	68,624,318	63,083,550
Other		
Cash and money market funds	2,464,862	2,399,229
Mutual funds	14,361,184	12,063,014
U.S. Treasury and agency obligations	-	442
Corporate bonds	664,372	586,679
Equity investments	4,442,382	3,455,398
Limited partnership investments	19,722,981	16,774,531
Other	2,275,911	2,121,079
	43,931,692	37,400,372
	195,515,428	180,079,572
Less assets limited as to use that are required for current obligations	(3,496,836)	(6,563,953)
	$ 192,018,592	$ 173,515,619

The composition of investments at September 30, 2014 and 2013, is as follows:

	2014	2013
Cash and money market funds	$ 69,590,954	$ 21,834,365
U.S. Treasury and agency obligations	1,861,493	1,841,087
Corporate bonds	105,353,190	79,438,555
Equity investments	395,644,693	437,028,792
Accrued income	802,909	652,845
	573,253,239	540,795,644
Less current investments	(69,590,953)	(21,834,365)
	$ 503,662,286	$ 518,961,279

The age of unrealized losses on investments and assets limited as to use that are temporarily impaired are as follows at September 30, 2014:

	Less than 12 months		Greater than 12 months		Total	
	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses
Corporate bonds	$ 39,907,241	$ (344,286)	$ 46,561,232	$ (2,203,576)	$ 86,468,473	$ (2,547,862)
Equity investments	76,488,481	(10,712,718)	121,483,958	(11,215,059)	197,972,439	(21,927,777)
Other securities	-	-	1,861,493	(738,507)	1,861,493	(738,507)
Total temporarily impaired securities	$ 116,395,722	$ (11,057,004)	$ 169,906,683	$ (14,157,142)	$ 286,302,405	$ (25,214,146)

The age of unrealized losses on investments and assets limited as to use that are temporarily impaired are as follows at September 30, 2013:

	Less than 12 months		Greater than 12 months		Total	
	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses
Corporate bonds	$ 48,993,232	$ (1,526,478)	$ 17,845,182	$ (1,114,324)	$ 66,838,414	$ (2,640,802)
Equity investments	82,478,502	(11,024,758)	40,713,314	(4,330,144)	123,191,816	(15,354,902)
Other securities	232,095	(10,186)	1,820,501	(779,681)	2,052,596	(789,867)
Total temporarily impaired securities	$ 131,703,829	$ (12,561,422)	$ 60,378,997	$ (6,224,149)	$ 192,082,826	$ (18,785,571)

There were no other-than-temporary losses identified during the 2014 and 2013 fiscal years. The investment portfolio had a net unrealized loss of approximately $7,100,000 as of September 30, 2014 and a net unrealized gain of approximately $16,390,000 as of September 30, 2013. Management estimates, based upon their analysis, that investments and assets limited as to use with unrealized losses as of September 30, 2014 are not other-than-temporarily impaired and, as such, no other-than-temporary impairment loss has been recognized in the accompanying Consolidated Statements of Operations and Changes in Net Assets. Such analysis included industry outlooks, specific company forecasts, and input from their investment manager. A decline in the fair value of any available-for-

sale security below cost that is deemed to be other-than-temporary results in a reduction in the carrying amount to fair value.

To determine whether impairment is other-than-temporary for equity securities, management considers such factors as the length of time and extent to which market value has been less than cost; the financial condition and prospects of the issuer; and the intent and ability of the System to retain its investment in the issuer for a period of time sufficient to allow for recovery. To determine whether impairment is other-than-temporary for debt securities, management considers whether the System expects to recover the entire amortized cost basis of the security by reviewing the present value of the future cash flows associated with the security. The shortfall of the present value of the cash flows expected to be collected in relation to the amortized cost basis is referred to as a credit loss. If a credit loss is identified, management then considers whether it is more-likely-than-not that the System will be required to sell the security, prior to recovery. If management concludes that it is not more-likely-than-not that it will be required to sell the security, then the security is not other-than-temporarily impaired and the shortfall is recorded as a component of net assets. If the security is determined to be other-than-temporarily impaired, the credit loss is recognized as a charge to non-operating expense and a new cost basis for the security is established. While management estimates that no other-than-temporary impairment exists at September 30, 2014, it is reasonably possible that management's estimate will change in the near term.

Investment income on proceeds of borrowings that are held by trustees, to the extent not capitalized, was $1,888,603 and $1,833,114 for the years ended September 30, 2014 and 2013, respectively, and is included as a part of other operating revenue in the accompanying Consolidated Statements of Operations and Changes in Net Assets. The net unrestricted gain (loss) from all other investments and assets limited as to use for the years ended September 30, 2014 and 2013, respectively, was comprised of the following:

	2014	*2013*
Interest and dividend income	$ 25,752,206	$ 22,041,580
Limited partnership earnings	1,291,692	1,172,052
Net realized gains	49,954,813	27,141,643
Investment expense	(1,921,112)	(1,702,329)
Net investment gain	$ 75,077,599	$ 48,652,946

Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk factors in the near term could materially affect the amounts reported in the consolidated financial statements.

NOTE F--PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment at September 30, 2014 and 2013 are as follows:

	2014	*2013*
Land	$ 50,493,489	$ 48,127,768
Land improvements	13,682,829	13,289,006
Building and building equipment	556,093,935	548,224,192
Equipment	385,817,486	346,916,574
Capital leases	8,172,138	8,022,411
Vehicles	2,979,813	2,849,041
	1,017,239,690	967,428,992
Less accumulated depreciation and amortization	(530,718,002)	(484,670,132)
	486,521,688	482,758,860
Construction in progress - Note O	133,109,528	47,103,219
	$ 619,631,216	$ 529,862,079

Interest expenses of $380,998 and $69,752 was capitalized as part of construction in progress during the years ended September 30, 2014 and 2013, respectively.

NOTE G--LONG-TERM DEBT

A summary of long-term debt at September 30, 2014 and 2013 is as follows:

	2014	*2013*
Revenue Anticipation Certificates, Series 2012		
Variable rate certificates; payable at maturity in December 2016	$ 94,700,000	$ 27,700,000
Revenue Anticipation Certificates, Series 2011A		
Variable rate certificates; sinking fund payments due annually through May 2026	42,530,000	43,945,000
Revenue Anticipation Certificates, Series 2010A		
Interest rates ranging from 4.00% to 5.50%; sinking fund payments due annually through February 2045	319,830,000	319,830,000
Less unamortized discount	(12,131,284)	(12,530,121)

	2014	2013
Revenue Anticipation Certificates, Series 2010B		
Interest rates ranging from 3.50% to 5.50%; sinking fund payments due annually through February 2045	250,000,000	250,000,000
Less unamortized discount	(2,846,785)	(2,940,378)
Other notes payable at a rate of 4.15%	41,653	114,664
Capitalized leases at rates ranging from 0% to 1.90%	1,342,952	1,668,843
	693,466,536	627,788,008
Less current portion	(1,515,376)	(1,511,813)
	$ 691,951,160	$ 626,276,195

In December 2012, the Hospital Authority of Hall County and the City of Gainesville (the Authority) issued Revenue Anticipation Certificates Series 2012 in an aggregate principal amount not to exceed $200,000,000 pursuant to a trust indenture. The proceeds of the Series 2012 Certificates were loaned to NGHS under a Loan Agreement dated December 1, 2012 and will be used to finance the acquisition, construction and equipping of a new hospital facility to be located in Braselton, Georgia, as well as routine capital improvements at existing facilities. The proceeds of the Certificates will be issued in a "draw-down" format pursuant to a Funding Agreement between NGHS and a bank. Under the Funding Agreement, the bank will fund draws on the Certificates on an as-needed basis pursuant to draw requests to be made by NGHS. The 2012 Certificates bear interest at the one-month London Inter-Bank Offered Rate (LIBOR) plus 0.45% on principal amounts outstanding from the date of issuance through December 17, 2015. The Certificates are scheduled to mature on December 17, 2016. NGHS obtained permanent financing subsequent to September 30, 2014. See Note P for additional information.

In August 2011, the Authority issued Revenue Anticipation Certificates Series 2011A in the aggregate principal amount of $46,625,000 pursuant to a trust indenture. The proceeds of the Series 2011A Certificates were loaned to NGHS under a Loan Agreement dated August 1, 2011. NGHS and NGMC are collectively the Obligated Group under the Loan Agreement.

Proceeds from the sale of the Series 2011A Certificates were used to refund all outstanding principal and interest relating to the Authority's previously issued Revenue Anticipation Certificates Series 2008A (discussed below) and to pay the costs of issuing the Series 2011A Certificates. The 2011A Certificates bear interest daily at a rate of 67% of the one-month London Inter-Bank Offered Rate (LIBOR) plus a spread of 67 basis points. The spread of 67 basis points will be increased if the credit rating assigned to NGHS is downgraded. There has not been a downgrade of NGHS' credit rating as of September 30, 2014.

The Series 2011A Certificates are subject to mandatory tender for purchase upon election of the holder on the Initial Indexed Put Date or any Annual Indexed Put Date thereafter as defined in the trust indenture. The Initial Indexed Put Date is defined as being October 1, 2016 while the Annual Indexed Put Date is defined as being the date that is one year after October 1, 2016 and thereafter the date in each year that is one year after the previous Annual Indexed Put Date. The Initial Indexed Put Date and the Annual Indexed Put Date are hereinafter referred to as the "Indexed Put Date." The Series 2011A Certificates are not subject to mandatory tender on any Indexed Put Date if written notice is received from the holder prior to the Indexed Put Date that the holder has elected not to tender the Series 2011A Certificates for purchase on such date.

The Series 2011A Certificates are due on May 15, 2026 and are subject to mandatory sinking fund redemption prior to maturity in amounts ranging from $1,465,000 on May 15, 2015 to $5,400,000 on May 15, 2025 with a final maturity of $2,750,000 on May 15, 2026.

Provided there is no continuing event of default under the terms of the trust indenture, the Series 2011A Certificates are subject to optional redemption prior to stated maturity by the Authority, at the direction of NGHS, in whole or in part, at 100% of the principal amount to be redeemed plus accrued interest as provided in the indenture.

Funds from the proceeds of the Series 2011A Certificates were deposited with the trustee in an amount sufficient to pay the principal and accrued interest on the previously issued Series 2008A Certificates, which were called for early redemption on August 26, 2011. As a result, the obligations of the Series 2008A Certificates were irrevocably relieved.

In February 2010, the Authority issued Revenue Anticipation Certificates Series 2010A in the aggregate principal amount of $319,830,000 pursuant to a trust indenture. Also in February 2010, the Authority issued Revenue Anticipation Certificates Series 2010B in the aggregate amount of $250,000,000 pursuant to a trust indenture. The Series 2010A and 2010B Certificates are collectively referred to as the "2010 Certificates." The proceeds of the 2010 Certificates were loaned to NGHS under a Loan Agreement dated February 1, 2010. NGHS and NGMC are collectively the Obligated Group under the Loan Agreement.

Proceeds from the sale of the 2010 Certificates were used to refund all outstanding principal and interest relating to Revenue Anticipation Certificates Series 2007G and Series 2008B-H which had previously been issued by the Authority and were called for early redemption during 2010; to finance or refinance or reimburse costs of planning, designing, constructing, acquiring, and equipping additions and improvements to the System's health care facilities; to finance certain interest rate swap termination payments; to fund two separate debt service reserve funds; to pay the costs of issuing the 2010 Certificates; and to pay the costs of refunding the Series 2007G Certificates and Series 2008B-H Certificates.

The Series 2010A Certificates consist of $17,485,000 term certificates maturing February 15, 2025 bearing interest at 4.75% and subject to mandatory sinking fund redemption payments beginning February 15, 2022 which range from $3,405,000 to $4,935,000; $47,625,000 term certificates maturing February 15, 2030 bearing interest at 5.0% and subject to mandatory sinking fund redemption payments beginning February 15, 2025 which range from $1,795,000 to $10,415,000; $45,200,000 term certificates maturing February 15, 2034 bearing interest at 5.25% and subject to mandatory sinking fund redemption payments beginning February 15, 2031 which range from $10,150,000 to $12,300,000; $97,055,000 term certificates maturing February 15, 2040 bearing interest at 5.375% and subject to mandatory sinking fund redemption payments beginning February 15, 2034 which range from $2,815,000 to $17,890,000; $85,000,000 term certificates maturing February 15, 2045 bearing interest at 5.5% and subject to mandatory sinking fund redemption payments beginning February 15, 2041 which range from $15,180,000 to $18,920,000; and $27,465,000 of serial certificates which are payable each February 15 starting February 15, 2016 and concluding February 15, 2021. The outstanding serial certificates bear interest at rates ranging from 4.0% to 5.0% and have annual maturities ranging from $355,000 to $4,960,000.

The Series 2010A Certificates maturing on or prior to February 15, 2020 are not subject to optional redemption prior to maturity. The Series 2010A Certificates maturing on or after February 15, 2021 (other than the Series 2010A Certificates maturing on February 15, 2025 and the Series 2010A Certificates maturing on February 15, 2034) are subject to optional redemption by the Authority, at the direction of NGHS, on or after February 15, 2020, in whole or in part, at any time, at a redemption price of par, plus accrued interest to the redemption date. The Series 2010A Certificates maturing on February 15, 2025 and the Series 2010A Certificates maturing on February 15, 2034 are subject to optional redemption by the Authority, at the direction of NGHS, on or after February 15, 2015, in whole or in part, at any time, at a redemption price of par, plus accrued interest to the redemption date.

The Series 2010B Certificates consist of $7,370,000 term certificates maturing February 15, 2025 bearing interest at 5.0% and subject to mandatory sinking fund redemption payments beginning February 15, 2023 which range from $2,255,000 to $2,665,000; $5,500,000 term certificates maturing February 15, 2025 bearing interest at 4.5% and subject to mandatory sinking fund redemption payments beginning February 15, 2023 which range from $1,815,000 to $1,850,000; $14,000,000 term certificates maturing February 15, 2029 bearing interest at 5.5% and subject to mandatory sinking fund redemption payments beginning February 15, 2026 which range from $2,780,000 to $3,950,000; $16,325,000 term certificates maturing February 15, 2030 bearing interest at 4.75% and subject to mandatory sinking fund redemption payments beginning February 15, 2026 which range from $200,000 to $4,495,000; $29,470,000 term certificates maturing February 15, 2033 bearing interest at 5.0% and subject to mandatory sinking fund redemption payments beginning February 15, 2031 which range from $9,335,000 to $10,320,000; $18,495,000 term certificates maturing February 15, 2035 bearing interest at 5.125% and subject to mandatory sinking fund redemption payments beginning February 15, 2034 which range from $7,585,000 to $10,910,000;

$28,575,000 term certificates maturing February 15, 2037 bearing interest at 5.25% and subject to mandatory sinking fund redemption payments beginning February 15, 2035 which range from $3,845,000 to $12,690,000; $42,245,000 term certificates maturing February 15, 2040 bearing interest at 5.125% and subject to mandatory sinking fund redemption payments beginning February 15, 2038 which range from $13,365,000 to $14,810,000; $52,000,000 term certificates maturing February 15, 2045 bearing interest at 5.25% and subject to mandatory sinking fund redemption payments beginning February 15, 2041 which range from $9,335,000 to $11,520,000; $27,340,000 of serial certificates which are payable each February 15 starting February 15, 2016 and concluding February 15, 2022 bearing interest at rates ranging from 3.5% to 5.0% and having annual maturities ranging from $3,530,000 to $4,200,000; and $8,680,000 of serial certificates which bear interest at 5.0% and are payable on February 15, 2030 when the certificates mature.

The Series 2010B Certificates maturing on or prior to February 15, 2020 are not subject to optional redemption prior to maturity. The Series 2010B Certificates maturing on or after February 15, 2021 (other than the Series 2010B Certificates maturing on February 15, 2030 and bearing interest at 5% and the Series 2010B Certificates maturing on February 15, 2035) are subject to optional redemption by the Authority, at the direction of NGHS, on or after February 15, 2020, in whole or in part, at any time, at the redemption price of par, plus accrued interest to the redemption date. The Series 2010B Certificates maturing on February 15, 2030 and bearing interest at 5% and the Series 2010B Certificates maturing on February 15, 2035 are subject to optional redemption by the Authority, at the direction of NGHS, on or after February 15, 2015, in whole or in part, at any time, at the redemption price of par plus accrued interest to the redemption date.

The members of the Obligated Group have granted the trustees a security interest in the gross revenues of the Obligated Group with respect to the 2010 Certificates and the Series 2011A Certificates. The gross revenues include the revenue derived by the Obligated Group from the operation of NGMC. In addition, the 2010 Certificates are secured by a Leasehold Deed to Secure Debt and Security Agreement from NGMC to the Master Trustee mortgaging certain portions of Northeast Georgia Medical Center and related facilities and equipment. The Series 2010B Certificates are also secured by payments made pursuant to an Intergovernmental Contract between the Authority and Hall County, Georgia.

The trust indentures related to 2010 Certificates require that certain funds be established with trustees. These funds are included in assets limited as to use in the accompanying Consolidated Balance Sheets and are to be used to pay principal and interest on the Certificates as required. The terms of the various trust indentures also require the maintenance of certain financial ratios and compliance with other covenants. Management believes the Obligated Group was in compliance with all financial and other covenants as of September 30, 2014.

In connection with the formation of NGHS, the Authority entered into a forty-year lease agreement dated October 1, 1986 with NGMC, which was subsequently amended on April 1, 1995 to extend the

term to March 31, 2035. The agreement was further amended on October 1, 2006 to extend the term to September 30, 2046. The agreement specifies that the Authority's hospital and related facilities are leased to NGMC, along with an assignment of all other assets of the Authority and an assumption by NGMC of all liabilities of the Authority, including all of the obligations contained in the debt indentures of the Authority. The annual payments under the loan agreements related to the indentures are structured to provide amounts sufficient to pay the maturing installments of principal and interest.

Long-term debt at September 30, 2014 and 2013 also includes notes payable to individuals and financial institutions, as well as capital leases extending through fiscal 2019.

Scheduled maturities of long-term debt, excluding net unamortized original issue discount, and capital lease obligations, excluding interest, for each of the next five years and in the aggregate at September 30, 2014 are as follows:

Year Ending September 30,	
2015	$ 2,007,806
2016	10,747,092
2017	105,554,299
2018	11,299,252
2019	11,716,156
Thereafter	567,120,000
	$ 708,444,605

The scheduled maturities above reflect the Series 2012 Certificates at the scheduled maturity date in 2017. However, NGHS obtained permanent financing subsequent to September 30, 2014. See Note P for additional information.

In connection with the issuance of the Series 2011A Certificates, which refunded the previously issued Series 2008A Certificates, NGHS has entered into an interest rate swap agreement with a bank as counterparty. Under terms of the agreement, NGHS will pay the counterparty a fixed rate of 3.371% based upon a notional amount equal to the principal amount and will receive an amount based on the same notional amount at a floating rate based on a percentage of the one-month LIBOR. Such rates are expected to approximate the variable interest rates on the Series 2011A Certificates. The estimated fair market value of the swap was a liability of $4,824,642 at September 30, 2014.

During 2011, NGHS also entered into a fixed spread basis swap agreement with a bank as counterparty in order to reduce its fixed rate debt service costs through a swap structure that takes on basis risk. The swap has a notional value of $100,000,000. NGHS pays an amount equal to the

USD-Securities Industry and Financial Markets Association (SIFMA) Municipal Swap Index on the notional value and receives the three-month LIBOR plus a spread of 0.62160% until December 1, 2030, when the agreement terminates. The estimated fair market value of the swap was an asset of $1,321,654 at September 30, 2014.

Pursuant to the agreement(s) and depending on the movement of the applicable rates, both the System and the counterparty are subject to the requirement of posting collateral in order to secure its respective obligations under the agreements. No collateral was required to be posted by NGHS or the counterparty as of September 30, 2014 and 2013.

The swap agreements have not been designated as hedges and are reflected at estimated fair market value. An asset of $1,321,654 was recorded at September 30, 2014 while liabilities of $4,824,642 and $5,584,721 have been recorded in the accompanying Consolidated Balance Sheets at September 30, 2014 and 2013, respectively.

NOTE H--PENSION PLANS

The System sponsors a defined benefit pension plan. An employee was eligible to participate in the plan following the attainment of age 21 and completion of at least 1,000 hours of service during a calendar year. Generally, the System makes annual contributions to the plan equal to the amount necessary to meet the minimum funding standards of ERISA. Employees are not permitted to contribute to the plan.

Normal retirement benefits are provided at the later of age 65 or on the participant's fifth anniversary of entering the plan. Early retirement benefits are available at age 55 and completion of ten years of vesting service. Prior to changes to the plan (discussed below), the plan also provided for disability, death and delayed retirement benefits.

The Plan formula changed effective January 1, 2006 so that the benefit is equal to a past service benefit plus a future service benefit. The past service benefit is equal to the benefit earned as of December 31, 2005 under the existing formula. The future service benefit is equal to 1% of earnings for each calendar year in which the participant works at least 1,000 hours.

Effective January 1, 2006, the defined benefit pension plan was closed to new employees. Additionally, the plan no longer provided disability benefits.

The following table sets forth the plan's changes in projected benefit obligations, changes in the plan's assets and funded status of the plan as determined by management with assistance from the plan's independent consulting actuary at September 30, 2014 and 2013:

	Year Ended September 30, 2014	2013
Change in benefit obligations		
Benefit obligations, beginning of year	$ 169,670,202	$ 188,606,159
Service cost	6,761,024	8,093,469
Interest cost	8,749,271	7,899,452
Benefits paid	(6,232,867)	(5,661,610)
Actuarial (gain) loss	20,790,770	(29,267,268)
Benefit obligations, end of year	$ 199,738,400	$ 169,670,202
Change in plan assets		
Fair value of plan assets, beginning of year	$ 190,131,205	$ 160,255,024
Actual return on plan assets	17,882,460	20,537,791
Contributions of plan sponsor	10,000,000	15,000,000
Benefits paid	(6,232,867)	(5,661,610)
Fair value of plan assets, end of year	$ 211,780,798	$ 190,131,205
Funded status of the plan at end of year	$ 12,042,398	$ 20,461,003

Employer contributions and benefits paid in the above table include only those amounts contributed directly to, or paid directly from, plan assets in fiscal years 2014 and 2013.

The accumulated benefit obligation (ABO) of the plan was $198,202,997 and $168,788,349 at September 30, 2014 and 2013, respectively. In accordance with generally accepted accounting principles, the System recognizes the funded status of the plan as an asset or liability and the gains or losses and prior service costs or credits not yet recognized as pension expense as a change in unrestricted net assets.

Amounts recognized in the Consolidated Balance Sheets consist of the following:

	September 30, 2014	2013
Noncurrent assets	$ 12,042,398	$ 20,461,003

Amounts recognized in unrestricted net assets consist of the following:

	Year Ended September 30, 2014	Year Ended September 30, 2013
Unrecognized net actuarial loss	$ 67,425,264	$ 53,690,461
Unrecognized prior service cost	(3,942,639)	(6,606,584)
	$ 63,482,625	$ 47,083,877

Net periodic pension cost and other amounts recognized in unrestricted net assets consist of the following:

	Year Ended September 30, 2014	Year Ended September 30, 2013
Net periodic pension cost		
Service cost with interest to year-end	$ 6,761,024	$ 8,093,469
Interest cost on the projected benefit obligation	8,749,271	7,899,452
Expected return on plan assets	(15,497,860)	(14,351,692)
Amortization of prior service cost	(2,663,945)	(2,663,945)
Amortization of net actuarial loss	4,670,784	8,691,347
Net periodic pension cost	$ 2,019,274	$ 7,668,631
Other changes in unrestricted net assets		
Net (gain)/loss	$ 18,406,441	$ (35,453,664)
Amortization of prior service cost	2,663,945	2,663,945
Amortization of net actuarial loss	(4,670,784)	(8,691,347)
Total recognized in unrestricted net assets	$ 16,399,602	$ (41,481,066)
Total recognized in net periodic pension cost and unrestricted net assets	$ 18,418,876	$ (33,812,435)

Management estimates that a net loss in the amount of approximately $6,284,000, and prior service cost in the amount of approximately $2,664,000, will be amortized from unrestricted net assets into net periodic pension cost over the next fiscal year.

The actuarial assumptions used for the plan as of September 30, 2014 and 2013 are as follows:

	September 30,	
	2014	*2013*
Discount rates	4.50%	5.25%
Rates of increase in future compensation levels	varies by age	varies by age
Expected long-term rate of return on plan assets	8.50%	8.50%
Rates of increase in maximum benefit and compensation limits	3.00%	3.00%

During 2014, management adjusted assumptions related to the discount rate based on their evaluation of current and future circumstances. The discount rate has a significant effect on the calculation of the pension benefit obligations. Estimates used in the discount rate and other assumptions are subject to change in the future.

The determination of the expected long-term rate of return on plan assets is based on assumptions that are developed by the plan's investment consultant for each investment category as to the rate of return, risk, yield, and correlation with other categories that serve as components of the long-term strategy. Based on these assumptions, eligible components are tested over the desired time frame given the acceptable tolerance of risk determined by the System. The expected long-term rate of return reflects assumptions as to continued execution of the current strategic asset allocation, modern portfolio theory, and the plan's investment policy.

The composition of plan assets at September 30, 2014 and 2013 is as follows:

	Carrying Value	*Quoted Prices in Active Markets (Level 1)*	*Significant Other Observable Inputs (Level 2)*	*Significant Unobservable Inputs (Level 3)*
September 30, 2014				
Money market funds	$ 1,803,084	$ 1,803,084	$ -	$ -
U.S. Treasury and agency obligations	-	-	-	-
Corporate bonds	42,848,352	-	42,848,352	-
Mutual funds and equity securities	166,505,965	166,505,965	-	-
Accrued income	623,397	623,397	-	-
	$ 211,780,798	$ 168,932,446	$ 42,848,352	$ -

	Carrying Value	*Quoted Prices in Active Markets (Level 1)*	*Significant Other Observable Inputs (Level 2)*	*Significant Unobservable Inputs (Level 3)*
September 30, 2013				
Money market funds	$ 13,204,069	$ 13,204,069	$ -	$ -
U.S. Treasury and agency obligations	82	82	-	-
Corporate bonds	34,943,382	-	34,943,382	-
Mutual funds and equity securities	141,510,810	141,510,810	-	-
Accrued income	472,862	472,862	-	-
	$ 190,131,205	$ 155,187,823	$ 34,943,382	$ -

The System's investment policy requires the pension fund to reflect the requirements of ERISA and to be managed within the following diversification parameters: large and mid-cap multi-national equities of 25-40%; dividend oriented equities representing a defensive equity strategy with loss mitigation provided by covered call options of 25-40%; and investment grade fixed income securities with an emphasis on intermediate maturities of 20-25%. The System expects to contribute approximately $7,500,000 to this plan during fiscal year 2015.

Estimated future benefit payments, which reflect expected future service, as appropriate, are expected to be paid as follows:

Year Ending September 30,	
2015	$ 7,212,000
2016	7,868,000
2017	8,465,000
2018	9,045,000
2019	9,741,000
2020-2024	60,871,000

During 2006, the System created the Northeast Georgia Health System, Inc. 401(k) Retirement Savings Plan for substantially all employees. The Plan provides for matching contributions by the System which are 100% of each employee's elective deferrals up to 1% of compensation and 50% of each employee's elective deferrals that exceed 1% of compensation but that do not exceed 6%. Expense under the 401(k) Retirement Savings Plan was $7,499,859 and $6,390,875 for the years ended September 30, 2014 and 2013, respectively.

The System also has other deferred compensation and benefit plans maintained for specific purposes. Assets and liabilities are included in the accompanying consolidated financial statements where appropriate.

NOTE I--ESTIMATED LIABILITIES FOR SELF-INSURANCE

The System has established trust funds for the purpose of funding professional liability and self-insured workers' compensation up to specified retention levels, generally $3,000,000 per occurrence and $10,000,000 in the aggregate (annually) for professional liability and $400,000 per occurrence for workers' compensation with no annual aggregate. Losses exceeding aggregate annual limits up to maximum limits are covered by insurance purchased from commercial carriers and management intends to maintain such insurance coverage in the future. As of September 30, 2014, management is not aware of any claims that will ultimately settle above the specified retention levels and, accordingly, has not recognized any insurance recovery receivables.

Funding for professional liability is on a claims-made basis, while workers' compensation is determined on an occurrence basis. Funding of the trusts is based upon estimates of potential liability provided by annual independent actuarial valuations and includes provisions for claims reported and claims incurred but not reported in excess of insurance limits. The System is involved in litigation relating to medical malpractice and workers' compensation and other claims arising in the ordinary course of business. There are also known incidents occurring through September 30, 2014 that may result in the assertion of additional claims and other unreported claims may be asserted arising from services provided in the past. Estimated self-insurance liabilities in the accompanying Consolidated Balance Sheets at September 30, 2014 and 2013 consist of amounts accrued by the System related to these self-insurance programs and have not been discounted. Amounts accrued by NGHS were approximately $28,798,000 and $25,033,000 at September 30, 2014 and 2013, respectively. Operating expenses in the years ended September 30, 2014 and 2013 include $4,497,802 and $1,749,465, respectively, for professional liability and $728,602 and $1,328,598, respectively, for workers' compensation.

The System maintains a self-insurance program to provide medical and dental coverage for eligible employees and their dependents. Reinsurance above $150,000 per individual with no aggregate limit is maintained through a commercial excess coverage policy. Operating expenses for the years ended September 30, 2014 and 2013 include $32,513,183 and $29,263,024, respectively, related to these benefits. Approximately $7,500,000 and $7,230,000, representing estimated incurred but unpaid medical and dental claims, are included in accounts payable and accrued expenses at September 30, 2014 and 2013, respectively.

NOTE J--CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the System to concentrations of credit risk consist primarily of cash and cash equivalents, investments (Note E) and net patient revenue and accounts receivable.

The System places cash and cash equivalents with banking institutions that are insured by the Federal Deposit Insurance Corporation. At times, the System has deposits in excess of these insurance limits. The System is exposed to loss of the uninsured amounts in the event of nonperformance by the banking institution; however, the System does not anticipate any such losses.

The System grants credit without collateral to their patients, most of whom are local residents and are insured under third-party payer agreements. The estimated mix of net patient service revenue from patients and major third-party payers for the years ended September 30, 2014 and 2013 is as follows:

	2014	*2013*
Governmental programs:		
Medicare	49%	48%
Medicaid	11%	11%
Commercial insurance	28%	28%
Self-pay and other	12%	13%
	100%	100%

NOTE K--FUNCTIONAL EXPENSES

The System does not present expense information by functional classification because its resources and activities are primarily related to providing health care services. Further, since the System 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 their stewardship responsibilities.

NOTE L--TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS

Temporarily and permanently restricted net assets are available for the purposes as detailed below. Permanently restricted net assets are restricted to investment in perpetuity.

	2014		*2013*	
	Temporarily Restricted	*Permanently Restricted*	*Temporarily Restricted*	*Permanently Restricted*
Cardiology funds	$ 3,933,892	$ -	$ 4,462,816	$ -
Community benefits funds	4,821,141	-	5,634,879	-
Oncology funds	1,234,467	-	1,699,281	-
Children's initiatives funds	361,852	-	423,836	-
Education funds	76,541	-	70,980	-
Equipment funds	1,758,566	-	840,581	-
Grants	258,966	-	239,757	-

	2014		2013	
	Temporarily Restricted	*Permanently Restricted*	*Temporarily Restricted*	*Permanently Restricted*
Indigent patient funds	75,461	-	62,241	-
Scholarship funds	445,335	-	449,058	-
Nursing Home	25,181	-	25,181	-
Nephrology fund	50,000	-	50,000	-
Wilheit-Keys Peace Garden Maintenance	-	155,000	-	155,000
Hospice fund	-	50,629	-	50,629
Nursing & Allied Health Continuing Education fund	-	357,408	-	326,742
Nursing & Allied Health Scholarships fund	-	150,893	-	136,769
Chaplain fund	-	186,472	-	183,322
MCF endowment fund	-	1,344,068	-	1,228,068
Honorary Gift - Woody Stewart & Nancy Colston fund	-	293,961	-	293,961
Evelyn Waugh scholarship fund	-	49,746	-	47,355
Ocie Pope scholarship fund	-	25,722	-	25,722
Destitute patient fund	-	184,469	-	184,460
Anne Thomas scholarship fund	-	57,346	-	57,346
John Ferguson scholarship fund	-	203,909	-	201,909
	$ 13,041,402	$ 3,059,623	$ 13,958,610	$ 2,891,283

Temporarily restricted net assets which were released from donor restrictions when expenses were incurred to satisfy the restricted purposes, by the passage of time or by occurrence of events as specified by donors, for the years ended September 30, 2014 and 2013 are as follows:

	2014	2013
Restrictions accomplished:		
Cardiology initiatives	$ 903,535	$ 36,243
Community benefits	1,900,768	472,710
Children's initiatives	136,555	30,227
Education	18,615	25,768
Equipment	61,943	284,370
Grants	602,921	1,183,450
Indigent patients	27,009	23,115
Oncology initiatives	727,017	155,820
Nursing homes	-	119
Scholarships	4,226	5,921
Publicity	10,000	10,000
Total net assets released from restrictions	$ 4,392,589	$ 2,227,743

Other operating revenue in the accompanying Consolidated Statements of Operations and Changes in Net Assets includes $1,355,379 and $1,196,251 for the years ended September 30, 2014 and 2013, respectively, representing temporarily restricted net assets released for operations.

NOTE M--FAIR VALUE OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used by the System in estimating the fair value of their financial instruments:

Cash and Cash Equivalents: The carrying amounts reported in the Consolidated Balance Sheets for cash, cash equivalents and short-term investments approximate fair value.

Investments: Fair value of issues traded on public exchanges are based on the market price in such exchanges at year end. The fair value of other issues is also based on quoted market prices.

Assets Limited as to Use: Fair value of issues traded on public exchanges are based on the market price in such exchanges at year end. The fair value of other issues is also based on quoted market prices and other observable inputs.

Long-Term Debt: Fair value of long-term debt is based on the present value of the discounted cash flows of the remaining balance, based on the System's current incremental borrowing rates under similar types of borrowing arrangements.

Estimated Self-Insurance and Other Long-Term Liabilities: It is not practical to estimate the fair market value of estimated self-insurance liabilities due to the uncertainty of when these amounts may be paid. Deferred compensation liabilities are based on the related investments which are reported at fair value. Interest rate swaps are reported at estimated fair value based on terms and projected interest rates.

The carrying value of certain other financial instruments approximates fair value due to the nature and short-term maturities of these investments. The estimated fair value of the System's financial instruments that have carrying values significantly different from fair values is as follows at September 30:

	2014		*2013*	
	Carrying Amount	***Fair Value***	***Carrying Amount***	***Fair Value***
Long-term debt	$ 693,466,536	$ 754,677,834	$ 627,788,008	$ 655,478,298

NOTE N--FAIR VALUE MEASUREMENTS

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 and their respective classification under the valuation hierarchy:

	Carrying Value	*Quoted Prices in Active Markets (Level 1)*	*Significant Other Observable Inputs (Level 2)*	*Significant Unobservable Inputs (Level 3)*
September 30, 2014				
Assets measured at fair value on a recurring basis:				
Cash and money market funds	$ 83,681,680	$ 83,681,680	$ -	$ -
Mutual funds	14,361,184	14,361,184	-	-
U.S. Treasury and agency obligations	1,861,493	1,861,493	-	-
Corporate bonds	180,328,818	-	180,328,818	-
Equity investments	464,803,032	464,803,032	-	-
Investment rate swap agreements	1,321,654	-	-	1,321,654
Other	2,275,911	2,275,911	-	-
Accrued income	1,733,568	1,733,568	-	-
Total assets	$ 750,367,340	$ 568,716,868	$ 180,328,818	$ 1,321,654
Liabilities measured at fair value on a recurring basis:				
Interest rate swap agreements	$ 4,824,642	$ -	$ -	$ 4,824,642
September 30, 2013				
Assets measured at fair value on a recurring basis:				
Cash and money market funds	$ 31,168,768	$ 31,168,768	$ -	$ -
Mutual funds	12,063,014	12,063,014	-	-
U.S. Treasury and agency obligations	1,841,529	1,841,529	-	-
Corporate bonds	146,517,650	-	146,517,650	-
Foreign bonds	-	-	-	-
Equity investments	508,924,468	508,924,468	-	-
Other	2,121,079	2,121,079	-	-
Accrued income	1,464,177	1,464,177	-	-
Total assets	$ 704,100,685	$ 557,583,035	$ 146,517,650	$ -

	Carrying Value	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Liabilities measured at fair value on a recurring basis:				
Interest rate swap agreements	$ 5,584,721	$ -	$ -	$ 5,584,721

The following table presents reconciliation between the beginning and ending balances of the System's assets and liabilities that are classified under the Level 3 hierarchy and measured on a recurring basis as of September 30:

	Level 3 Interest Rate Swap Agreements	
	Year Ended	
	2014	2013
Beginning Balance	$ (5,584,721)	$ (6,103,074)
Change in estimated fair value of interest rate swaps	2,081,733	518,353
Ending Balance	$ (3,502,988)	$ (5,584,721)

NOTE O--COMMITMENTS AND CONTINGENCIES

Construction in progress at September 30, 2014 relates primarily to ongoing projects, including the construction and equipping of a new hospital facility to be located in Braselton, Georgia (Note G), routine capital improvements at existing facilities, and scheduled projects related to a System Development Plan to be completed over the next several years. The estimated costs to complete current construction in progress at September 30, 2014 is approximately $215,400,000, over that time frame. Costs to complete construction in progress under signed contracts at September 30, 2014 is approximately $45,431,000.

The System also leases medical and other equipment under various operating leases. Future minimum lease payments under these leases are not significant.

NOTE P--SUBSEQUENT EVENTS

Effective December 11, 2014, the Authority issued Revenue Anticipation Certificates Series 2014A and 2014B in an aggregate principal amount of $342,425,000 pursuant to a trust indenture. The

Series 2014A and 2014B Certificates are collectively referred to as the "2014 Certificates." The proceeds of the 2014 Certificates were loaned to NGHS under a Loan Agreement dated December 1, 2014. NGHS and NGMC are collectively the Obligated Group under the Loan Agreement. NGHS used the proceeds of the 2014 Certificates to refinance the Series 2012 Certificates, as well as portions of the 2010 Certificates, in addition to other uses.