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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 black lung benefit trust or private foundation) ▶ The organization may have to use a copy of this return to satisfy state reporting requirements	OMB No 1545-0047
		2010
		Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 12-01-2010 and ending 11-30-2011			
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Jennings American Legion Hospital Inc		D Employer identification number 72-0445607
	Doing Business As		E Telephone number (337) 616-7100
	Number and street (or P O box if mail is not delivered to street address) 1634 Elton Road	Room/suite	
	City or town, state or country, and ZIP + 4 Jennings, LA 70546		G Gross receipts \$ 39,468,971
	F Name and address of principal officer	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		H(b) Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions)	
		H(c) Group exemption number ▶	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ N/A			
K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other ▶		L Year of formation 1952	M State of legal domicile LA

Part I	Summary
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Activities & Governance	1 Briefly describe the organization's mission or most significant activities Healthcare services		
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
3 Number of voting members of the governing body (Part VI, line 1a)	3	16	
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13	
5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	484	
6 Total number of volunteers (estimate if necessary)	6	50	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	10,000	10,002
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	36,649,939	39,283,955
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	214,524	175,014
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		0
	36,874,463	39,468,971	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	16,753,173	17,456,548
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ ⁰		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	18,899,105	19,144,321
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	35,652,278	36,600,869
	19 Revenue less expenses Subtract line 18 from line 12	1,222,185	2,868,102
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	37,531,258	39,588,886
	21 Total liabilities (Part X, line 26)	14,252,675	13,442,201
	22 Net assets or fund balances Subtract line 21 from line 20	23,278,583	26,146,685

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

Sign Here	***** Signature of officer		2012-07-12 Date		
	Dana D Williams CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Robert G Miller	Preparer's signature Robert G Miller	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶ Lester Miller & Wells				Firm's EIN ▶
	Firm's address ▶ 3600 Bayou Rapides Alexandria, LA 71303				Phone no ▶ (318) 487-1450

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

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

Healthcare services

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

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a	(Code) (Expenses \$	17,389,716	including grants of \$) (Revenue \$	39,468,971)
	<p>Jennings AMERICAN LEGION HOSPITALS (JALH) OPERATES A 60 BED ACUTE CARE HOSPITAL JALH PROVIDES INPATIENT AND OUTPATIENT SERVICES, AND OPERATES A 24-HOUR EMERGENCY ROOM JALH PROVIDES THESE SERVICES REGARDLESS OF RACE, COLOR, CREED, RELIGION, GENDER, NATIONAL ORIGIN, DISABILITY, AGE, OR ABILITY TO PAY THE HOSPITAL PROVIDED THE FOLLOWING INPATIENT DAYS OF CARE DURING FY 2011 MEDICARE MEDICAID TOTALACUTE 6,785 2,335 13,226JALH IS VERY ACTIVE IN THE COMMUNITY JALH HOSTS A NUMBER OF HEALTH FAIRS FOR THE COMMUNITY THE HEALTH FAIRS OFFER THE COMMUNITY ACCESS TO A NUMBER OF FREE HEALTH SCREENINGS AND ACCESS TO VENDORS FOR THEIR HEALTH JALH DISTRIBUTES A QUARTERLY COMMUNITY NEWSLETTER THIS NEWSLETTER INCLUDES TIMELY HEALTHCARE TOPICS INCLUDING SMOKING CESSATION, DIABETIC AWARENESS, CONTROLLING BLOOD PRESSURE, ETC JALH PARTICIPATES IN THE MEDICAID PROGRAM AND ADMINISTERS A CHARITY CARE POLICY WHEREBY FREE OR DISCOUNTED SERVICES ARE AVAILABLE TO QUALIFIED FINANCIALLY TROUBLED INDIVIDUALS JALH FOREGONE \$441,423 OF CHARGES FOR THE YEAR ENDED NOVEMBER 30, 2011</p>					

[illegible][illegible]

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

4e	Total program service expenses	\$ 17,389,716
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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.	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	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.		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.		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts where 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.		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.	Yes	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		No
9	Did the organization report an amount in Part X, line 21, 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.		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V.		No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	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.		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.		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.	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	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.		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	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, XII, and XIII is optional.		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV.		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U.S.? If "Yes," complete Schedule F, Parts II and IV.		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U.S.? If "Yes," complete Schedule F, Parts III and IV.		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).		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.		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.		No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H.	Yes	
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions).	Yes	

Part IV

Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance						
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>						
		Yes	No			
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	59			
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			No	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	2a	484	2b	Yes	
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).					
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a				No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b				No
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				No
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?	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				No
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				No
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	0			
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				No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				No
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				No
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the organization make any taxable distributions under section 4966?	9a				No
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b				No
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				No
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.			13a		No
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.					
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				No

Part VI

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 16		
b Enter the number of voting members included in line 1a, above, who are independent	1b 13		
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 Does the organization have members or stockholders?	6		No
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a The governing body?	8a	Yes	
b Each committee with authority to act on behalf of the governing body?	8b	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

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

		Yes	No
10a Does the organization have local chapters, branches, or affiliates?	10a		No
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		No
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a		No
b Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a Does the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	12a	Yes	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13 Does the organization have a written whistleblower policy?	13	Yes	
14 Does 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 If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)	15b		No
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		No

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed▶	
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 make these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input type="checkbox"/> Upon request	
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.	
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ Pam Primeaux CFO 1634 Elton Road Jennings, LA 705463614 (337) 616-7136	

Part VII

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

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

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

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
(1) TERRY TERREBONNE FORMER CEO	40 00						X	123,629	0	0	
(2) TED COX Director	0 00							6,200	0	0	
(3) Richard Oustalet Director	0 00							6,200	0	0	
(4) PAMELA PRIMEAUX CFO	40 00					X		185,777	0	16,500	
(5) LARRY BENOIT Director	0 00							6,600	0	0	
(6) LAM NGUYEN DOCTOR	40 00					X		363,778	0	0	
(7) KEITH SIMPSON COO	40 00					X		134,421	0	0	
(8) JULIE BERRY Director	0 00							5,900	0	0	
(9) JOHNNIE LANDRY Director	0 00							6,300	0	0	
(10) JOHN LOUVIERE JR Director	0 00							6,300	0	0	
(11) JAMES RICHERT JR Director	0 00							6,600	0	0	
(12) HENRY LEBLANCE Director	0 00							0	0	0	
(13) GORDON HAYES Director	0 00							6,300	0	0	
(14) G VINCENT BAILEY MD Director	0 00							4,550	0	0	
(15) ELLA DARTEZ Director	0 00							6,300	0	0	
(16) DR JAMES MCNALLY Director	0 00							6,050	0	0	

Part VII

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
(17) DR CHRIS ACHEE Director	0 00							0	0	0
(18) DOUGLAS DAIGLE Director	0 00							13,300	0	0
(19) DARRELL LANDRY Director	0 00							6,400	0	0
(20) darlene nesse FORMER CNO	40 00						X	112,103	0	10,882
(21) DANA D WILLIAMS CEO	40 00					X		224,376	0	16,500
(22) DALE LANDRY Director	0 00							6,700	0	0
(23) ARTHUR EASTMAN Director	0 00							3,150	0	0
(24) ARTHUR D MATTE CPA Director	0 00							11,650	0	0
(25) ALLEN MEDUS Director	0 00							13,000	0	0
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,265,584		43,882
2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization▶6									

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

Section B. Independent Contractors

1	Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization		
(A) Name and business address		(B) Description of services	(C) Compensation
NAGEM MEDICAL SPECIALTIES 4305 1/2 LAKE STREET LAKE CHARLES, LA 70605		MEDICAL SUPPLIES	132,321
JEFFERSON DAVIS EMERGENCY GROUP PO BOX 82368 LAFAYETTE, LA 70598		CONTRACT PHYSICIAN	201,600
2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶2		

Part VIII

Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns 1a				
	b Membership dues 1b				
	c Fundraising events 1c				
	d Related organizations 1d				
	e Government grants (contributions) 1e				
	f All other contributions, gifts, grants, and similar amounts not included above 1f	10,002			
	g Noncash contributions included in lines 1a-1f \$				
	h Total. Add lines 1a-1f	10,002			
	Program Service Revenue		Business Code		
2a OTHER OPERATING REVENUE		4,639,699	4,639,699		
b NET PATIENT SERVICE REV		34,457,193	34,457,193		
c COMPREHENSIVE INCOME		187,063	187,063		
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f		39,283,955			
Other Revenue		3 Investment income (including dividends, interest and other similar amounts)			
		175,014	175,014		
	4 Income from investment of tax-exempt bond proceeds . . .	0			
	5 Royalties	0			
	6a Gross Rents	(i) Real	(ii) Personal		
	b Less rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss)			0	
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
	b Less cost or other basis and sales expenses				
	c Gain or (loss)				
	d Net gain or (loss)			0	
	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 . . .			0	
	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 . . .			0	
	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 . . .			0		
	Miscellaneous Revenue	Business Code			
11a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d		0			
12 Total revenue. See Instructions		39,468,971	39,458,969		

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) but are not required to complete columns (B), (C), and (D).

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 U S See Part IV, line 21	0			
2	Grants and other assistance to individuals in the U S See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	121,500		121,500	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	14,315,074	6,823,996	7,491,078	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	330,546	157,571	172,975	
9	Other employee benefits	1,684,240	802,877	881,363	
10	Payroll taxes	1,005,188	479,173	526,015	
a	Fees for services (non-employees)				
	Management	0			
b	Legal	0			
c	Accounting	0			
d	Lobbying	0			
e	Professional fundraising services See Part IV, line 17	0			
f	Investment management fees	0			
g	Other	0			
12	Advertising and promotion	42,179	20,107	22,072	
13	Office expenses	0			
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	43,800	20,879	22,921	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	29,144	13,893	15,251	
20	Interest	436,077	207,878	228,199	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	2,251,736	1,073,403	1,178,333	
23	Insurance	524,770	250,158	274,612	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	UTILITIES	564,153	268,932	295,221	
b	SUPPLIES	5,014,782	2,390,547	2,624,235	
c	REPAIRS AND MAINTENANCE	1,028,802	490,430	538,372	
d	PURCHASED SERVICES	3,979,232	1,896,900	2,082,332	
e	BAD DEBTS	3,863,329	1,841,649	2,021,680	
f	All other expenses	1,366,317	651,323	714,994	
25	Total functional expenses. Add lines 1 through 24f	36,600,869	17,389,716	19,211,153	0
26	Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing				1	0
	2	Savings and temporary cash investments			672,227	2	875,432
	3	Pledges and grants receivable, net				3	0
	4	Accounts receivable, net			4,800,339	4	5,256,649
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L				5	0
	6	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) Schedule L				6	0
	7	Notes and loans receivable, net				7	0
	8	Inventories for sale or use			1,188,796	8	1,078,092
	9	Prepaid expenses and deferred charges			642,665	9	682,263
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	41,939,218			
	b	Less: accumulated depreciation	10b	23,551,192	19,460,680	10c	18,388,026
	11	Investments—publicly traded securities				11	0
	12	Investments—other securities. See Part IV, line 11				12	0
	13	Investments—program-related. See Part IV, line 11				13	0
	14	Intangible assets				14	0
	15	Other assets. See Part IV, line 11			10,766,551	15	13,308,424
16	Total assets. Add lines 1 through 15 (must equal line 34)			37,531,258	16	39,588,886	
Liabilities	17	Accounts payable and accrued expenses			2,006,468	17	2,620,880
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D				21	
	22	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			11,029,861	23	10,115,305
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities. Complete Part X of Schedule D			1,216,346	25	706,016
	26	Total liabilities. Add lines 17 through 25			14,252,675	26	13,442,201
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets				27	
	28	Temporarily restricted net assets				28	
	29	Permanently restricted net assets				29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds			23,278,583	32	26,146,685
	33	Total net assets or fund balances			23,278,583	33	26,146,685
34	Total liabilities and net assets/fund balances			37,531,258	34	39,588,886	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	39,468,971
2	Total expenses (must equal Part IX, column (A), line 25)	2	36,600,869
3	Revenue less expenses Subtract line 2 from line 1	3	2,868,102
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	23,278,583
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	26,146,685

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
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		No

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Jennings American Legion Hospital Inc

Employer identification number
72-0445607

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 - Other

e

☐

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

f

☐

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

g

☐

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

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

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

(iii)

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

h

☐

Provide the following information about the supported organization(s)

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of 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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 2010 (line 6 column (f) divided by line 11 column (f))					14	
15 Public Support Percentage for 2009 Schedule A, Part II, line 14					15	
16a 33 1/3% support test—2010. 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—2009. If the organization did not check the 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—2010. 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—2009. 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 IIIPart 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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 section 501(c)(3) organization, check this box and stop here 						

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2010. 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—2009. 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. Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

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, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Jennings American Legion Hospital Inc

Employer identification number
72-0445607

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

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

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

1

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

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

2

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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 170(h)(4)(B)(ii)?

☐ Yes ☒ No

9

In Part XIV, 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, 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 XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, 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 relating to these items

a

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

b

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

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2010

Part III

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

3

Using the organization's 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 XIV

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 XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a

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

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

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

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance				
b	Contributions				
c	Investment earnings or losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

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

(i)

unrelated organizations

3a(i)

☐ Yes

☐ No

(ii)

related organizations

3a(ii)

☐ Yes

☐ No

b

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

3b

☐ Yes

☐ No

4

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

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,391,338		1,391,338
b Buildings		26,830,253	14,529,462	12,300,791
c Leasehold improvements		675,561	421,143	254,418
d Equipment		13,014,798	8,600,587	4,414,211
e Other		27,268		27,268
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				18,388,026

Part XI

Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	39,468,971
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	36,600,869
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	2,868,102
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	2,868,102

Part XII

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	39,468,971
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 XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	39,468,971
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	39,468,971

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	36,600,869
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 XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	36,600,869
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	36,600,869

Part XIV

Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
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SCHEDULE H
(Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

OMB No 1545-0047

2010

Open to Public Inspection

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

Name of the organization
Jennings American Legion Hospital Inc

Employer identification number
72-0445607

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	Yes	
b	If "Yes," is it a written policy?	Yes	
2	If the organization has multiple hospitals, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year <div><input type="checkbox"/> Applied uniformly to all hospitals</div> <div><input type="checkbox"/> Applied uniformly to most hospitals</div> <div><input type="checkbox"/> Generally tailored to individual hospitals</div>		
3	Answer the following based on the the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year a Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing <i>free</i> care to low income individuals? If "Yes," indicate which of the following is the FPG family income limit for eligibility for free care <div><input type="checkbox"/> 100% <input checked="" type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____%</div> b Does the organization use FPG to determine eligibility for providing <i>discounted</i> care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care <div><input checked="" type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____%</div> c If the organization does not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization uses an asset test or other threshold, regardless of income, to determine 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"?	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	Yes	
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		No
6a	Does the organization prepare a community benefit report during the tax year?		No
6b	If "Yes," did the organization make it available to the public?		No
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 Worksheets 1 and 2)			1,413,454	1,234,722	178,732	0 490 %
b Unreimbursed Medicaid (from Worksheet 3, column a)			5,993,156	5,823,909	169,247	0 460 %
c Unreimbursed costs—other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			7,406,610	7,058,631	347,979	0 950 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			10,792		10,792	0 030 %
f Health professions education (from Worksheet 5)			448,158		448,158	1 220 %
g Subsidized health services (from Worksheet 6)			842,445	193,274	649,171	1 770 %
h Research (from Worksheet 7)						
i Cash and in-kind contributions to community groups (from Worksheet 8)			2,600		2,600	0 010 %
j Total Other Benefits			1,303,995	193,274	1,110,721	3 030 %
k Total. Add lines 7d and 7j			8,710,605	7,251,905	1,458,700	3 980 %

Part II

Community Building Activities during the tax year, and describe in Part VI how its community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

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

Part III

Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	No
2	Enter the amount of the organization's bad debt expense (at cost)	2	3,863,329
3	Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's financial assistance policy	3	1,004,466
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, and rationale for including a portion of bad debt amounts as community benefit.		

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	13,936,041
6	Enter Medicare allowable costs of care relating to payments on line 5	6	15,317,940
7	Subtract line 6 from line 5. This is the surplus or (shortfall)	7	-1,381,899
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: <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other		

Section C. Collection Practices

9a	Does the organization have a written debt collection policy?	9a	Yes
b	If "Yes," does the organization's collection policy contain provisions on the collection practices to be followed for patients who are known to qualify for charity care or financial assistance? Describe in Part VI	9b	No

Part IV

Management Companies and Joint Ventures

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

Schedule H (Form 990) 2010

Section C. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility

(list in order of size, measured by total revenue per facility, from largest to smallest)

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

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

Part VI Supplemental Information

Complete this part to provide the following information

- 1
- Required descriptions.** Provide the description required for Part I, lines 3c, 6a, and 7, Part II, Part III, lines 4, 8, and 9b, and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 11h, 13g, 15e, 16e, 17e, 18d, 19d, 20, and 21
- 2
- Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any needs assessments reported in Part V, Section B
- 3
- Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy
- 4
- Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves
- 5
- Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)
- 6
- Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served
- 7
- State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

Identifier	ReturnReference	Explanation
	Part VI - Community Information	Jennings American Legion Hospital is currently licensed to operate 60 beds and is accredited by The Joint Commission For fiscal year 2011, patient volumes included more then 3,720 admission and 14,470 emergency department visits JENNINGS, is a small town of approximately 10,383 located on Interstate 10 about halfway between two major cities in Louisiana, Lafayette and Lake Charles It is also halfway between Houston Texas and New Orleans Louisiana Jennings is the seat of Jefferson Davis Parish Jennings American Legion Hospital services all of Jefferson Davis Parish, parts of Allen Parish, Acadia Parish, Calcasieu Parish and Evangeline Parish Jefferson Davis Parish population was 31,097 in 2009 The average income in 2008 in Jefferson Davis Parish was \$38,577 The percentage of Jefferson Davis Parish residents living in poverty in 2008 was 16 7% In the city of Jennings the percentage of residents living in poverty in 2009 was 22 8% (15 4% for White Non-hispanic, 37 0% for black residents, 73 9% for Hispanic or Latino, 50 6% for other race residents, and 43 0% for two or more race residents) Jennings American Legion Hospital is the only hospital to serve Jefferson Davis Parish The number of people in Jefferson Davis Parish with a disability is 6,539 The percentage of the population who were female in 2009 was 51 6% The population classified as white was 80 8%, black 17 2%, Asian 3%, two or more races 1 2% and Hispanic or Latino 1 5% In 2009 35 1% of the population is less than eighteen years old and 13 7% of the residents were over the age of sixty-five

Identifier	ReturnReference	Explanation
	Part VI - Patient Education of Eligibility for Assistance	Jennings American Legion Hospital is committed to patients first. As part of this commitment, Jennings American Legion Hospital's vision is to provide the highest quality healthcare at the lowest possible cost to all people in the hospital's service area. The hospital's charity care program supports patients who have demonstrated financial need and require medically necessary medical services. Jennings American Legion's Financial Counselor visits with all physicians on staff and keeps her business cards in their offices for patients that need assistance. On a daily basis the Financial Counselor runs reports of all private pay patients. She then visits all the private pay patients that are Inpatient to screen for assistance. For the patients that have been through outpatient departments, including the ER the Financial Counselor mails a financial assistance package. Follow-up phone calls are also made by the financial counselor to aide in return packets. The Financial Counselor obtains the following information to determine a patient's need for charity care: household income, family size, assets, and availability of alternative sources of payments. Finally, a thorough review is completed and the following services are provided: - Assist patients with a governmental assistance application when applicable - Help patients determine if a third party is liable - Provide medical services at reduced rates or at no cost - Provide individualized plans based on the patient's ability to pay - Use fair and consistent collection practices.

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 0	Part V, Line 19d - Other Billing Determination of Individuals Without Insurance	BY FEDERAL POVERTY GUIDELINES

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 0	Part V, Line 15e - Other Collection Actions Against a Patient	LIENS FILED ON THIRD-PARTY AUTO LIABILITY PLANS ONLY

Identifier	ReturnReference	Explanation
Number of Hospital Facility - 0	Part V, Line 13g - Other Means Hospital Facility Publicized the Policy	MAILED LETTER AND APPLICATION TO OUTPATIENT ER PRIVATE PAY PATIENTS

Identifier	ReturnReference	Explanation
	Part III, Line 8 - Explanation Of Shortfall As Community Benefit	THE HOSPITAL CONTENTS THAT THE MAJORITY, IF NOT ALL, OF THE SHORTFALL SHOULD BE CONSIDERED A COMMUNITY BENEFIT THE HOSPITAL OFFERS QUALITY HEALTHCARE TO ALL PATIENTS REGARDLESS OF PAYMENT OR REIMBURSEMENT EXPECTATION RESOURCES FOR MEDICARE PATIENTS VERSUS ALL OTHER PATIENTS ARE IDENTICAL BASED ON TREATMENT

Identifier	ReturnReference	Explanation
	Part III, Line 4 - Bad Debt Expense	THE HOSPITAL ESTIMATES APPROXIMATELY 26% OF THE AMOUNTS WRITTEN OFF TO BAD DEBTS ARE RELATED TO PATIENTS WHO COULD QUALIFY FOR FINANCIAL ASSISTANCE UNDER THE HOSPITAL'S CHARITY CARE POLICY THIS ESTIAMTE IS BASED ON A REVIEW MADE MONTHLY ON THE LIST OF PATIENTS TURNED OVER TO COLLECTIONS THE HOSPITAL DETERMINES THIS BASED ON THE PATIENT'S BILLING ADDRESS, SUCH AS A PATIENT LIVING IN A LOWINCOME HOUSING LOCATION OR PATIENT PROVIDING A FALSE ADDRESS ANOTHER DETERMINING FACTOR IS WHETHER A PATIENT EVENTUALLY QUALIFIES FOR MEDICAID COVERAGE UNDER THE MEDICAID SPEND DOWN PROGRAM DUE TO LARGE MEDICAL BILLS

Identifier	ReturnReference	Explanation
	Part I, Line 3c - Charity Care Eligibility Criteria (FPG Is Not Used)	DISCOUNTED CARE IS DETERMINED BY 220% OF FPG

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
Jennings American Legion Hospital Inc

Employer identification number
72-0445607

Part I

Questions Regarding Compensation

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

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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(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 in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) TERRY TERREBONNE	(i) (ii)	123,629					123,629	
(2) PAMELA PRIMEAUX	(i) (ii)	185,717		60	16,500		202,277	
(3) LAM NGUYEN	(i) (ii)	363,778					363,778	
(4) darlene nesse	(i) (ii)	112,103			10,792	90	122,985	
(5) DANA D WILLIAMS	(i) (ii)	224,286		90	16,500		240,876	
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III **Supplemental Information**

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

Identifier	Return Reference	Explanation
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SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization Jennings American Legion Hospital Inc	Employer identification number 72-0445607
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Identifier	Return Reference	Explanation
Form 990, Part VI, Line 19	Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	No documents available to the public

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 12c	Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	BOARD MEMBERS ARE REQUIRED TO ANNUALLY COMPLETE CONFLICT OF INTEREST STATEMENTS WHICH ARE REVIEWED BY THE BOARD. WHENEVER CONFLICT EXISTS, THE BOARDMEMBER MUST ABSTAIN FROM VOTING ON ANY MATTERS AFFECTED BY THE CONFLICT

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 11	Form 990, Part VI, Line 11 Form 990 Review Process	No review was or will be conducted

FINANCIAL STATEMENTS
OF THE
JENNINGS AMERICAN LEGION HOSPITAL, INC.
JENNINGS, LOUISIANA
AS OF NOVEMBER 30, 2011 AND NOVEMBER 30, 2010

RICHARD BULLER CPA SERVICES, LLC
742 East Plaquemine Street
Jennings, Louisiana 70546

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Jennings American Legion Hospital, Inc.
Jennings, Louisiana

Ladies and Gentlemen:

We have audited the accompanying statement of financial position of Jennings American Legion Hospital, Inc. (a nonprofit organization) as of November 30, 2011 and 2010, and the related statements of activities, changes in net assets, and cash flows for the years then ended. These financial statements are the responsibility of the Jennings American Legion Hospital, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Jennings American Legion Hospital, Inc. as of November 30, 2011 and 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated March 15, 2012, on our consideration of Jennings American Legion Hospital, Inc. internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Richard Buller CPA Services, LLC
Jennings, LA
March 15, 2012

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

STATEMENT OF FINANCIAL POSITION

AS OF NOVEMBER 30, 2011 AND 2010

	<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
CURRENT ASSETS:			
Cash	\$	875,432	\$ 672,227
Patient Accounts Receivable (net of estimated uncollectibles of \$5,571,248 in 2011 and \$5,946,646 in 2010)		5,256,649	4,800,339
Estimated Third-Party Payor Settlements - Medicare & Medicaid		14,268	-0-
Other Receivables		139,616	1,107,394
Inventories		1,078,092	1,167,418
Prepaid Expenses		682,263	664,043
Total Current Assets		<u>8,046,320</u>	<u>8,411,421</u>
ASSETS WHOSE USE IS LIMITED:			
Deferred Charges		1,647,081	1,261,069
By Board of Trustees for Capital Improvements and Expansion		11,521,726	8,398,087
By Board for Key Employee Retention		-0-	-0-
Total Asset Whowe Use is Limited		<u>13,168,807</u>	<u>9,659,156</u>
PROPERTY, PLANT AND EQUIPMENT:			
Land and Improvements		2,066,900	2,056,353
Buildings and Improvements		26,830,253	26,404,606
Moveable Equipment		13,014,798	12,358,662
Construction in Progress		27,268	111,819
Total Cost		<u>41,939,219</u>	<u>40,931,440</u>
Less: Accumulated Depreciation		<u>(23,551,192)</u>	<u>(21,470,759)</u>
Total Property, Plant and Equipment		<u>18,388,027</u>	<u>19,460,681</u>
TOTAL ASSETS	\$	<u><u>39,603,154</u></u>	<u><u>\$ 37,531,258</u></u>
<u>LIABILITIES AND COMPREHENSIVE NET ASSETS</u>			
CURRENT LIABILITIES:			
Current Portion of Long-Term Debt	\$	962,500	\$ 912,500
Bank Overdraft		-0-	-0-
Estimated Third-Party Payor Settlements - Medicare & Medicaid		-0-	37,573
Accounts Payable		1,969,399	1,448,762
Accrued Liabilities		615,075	557,706
Total Current Liabilities		<u>3,546,974</u>	<u>2,956,541</u>
LONG TERM DEBT		<u>9,152,805</u>	<u>10,117,361</u>
OTHER LIABILITIES AND CONTINGENCIES			
Comprehensive Loss Liability		-0-	186,000
Provision For Possible Overpayments		720,284	992,773
Total Other Liabilities and Contingencies		<u>720,284</u>	<u>1,178,773</u>
TOTAL LIABILITIES AND CONTINGENCIES		<u>13,420,063</u>	<u>14,252,675</u>
COMPREHENSIVE NET ASSETS - UNRESTRICTED		<u>26,183,091</u>	<u>23,278,583</u>
TOTAL LIABILITIES & COMPREHENSIVE NET ASSETS	\$	<u><u>39,603,154</u></u>	<u><u>\$ 37,531,258</u></u>

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED NOVEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
UNRESTRICTED REVENUES, GAINS and OTHER SUPPORT:		
Net Patient Service Revenue	\$ 34,457,192	\$ 34,276,306
Other Revenue	<u>4,639,699</u>	<u>2,068,151</u>
Total Revenues, Gains and Other Support	<u>39,096,891</u>	<u>36,344,457</u>
EXPENSES:		
Salaries and Wages	14,278,668	13,766,442
Employee Benefits	3,019,974	2,859,281
Supplies	5,014,782	4,713,118
Purchased Services	3,979,232	3,375,306
Bad Debt Expense	3,863,329	4,000,564
Depreciation Expense	2,251,736	2,305,899
Interest Expense	436,077	646,284
Insurance Expense	524,770	607,160
Other Expenses	<u>3,195,894</u>	<u>3,378,224</u>
Total Expenses	<u>36,564,462</u>	<u>35,652,278</u>
Operating Income	<u>2,532,429</u>	<u>692,179</u>
OTHER INCOME (EXPENSE):		
Unrestricted Donated Income	10,002	10,000
Other Miscellaneous Income	-0-	-0-
Income on Investments Whose Use is Limited by Board:		
For Capital Improvements and Expansions	<u>175,014</u>	<u>214,524</u>
Non-Operating Gains	185,016	224,524
INCREASE IN UNRESTRICTED ASSETS BEFORE COMPREHENSIVE INCOME	2,717,445	916,703
COMPREHENSIVE INCOME (LOSS)	<u>187,063</u>	<u>305,482</u>
INCREASE IN COMPREHENSIVE UNRESTRICTED ASSETS	<u>\$ 2,904,508</u>	<u>\$ 1,222,185</u>

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

STATEMENT OF CHANGES IN COMPREHENSIVE NET INCOME
FOR THE YEARS ENDED NOVEMBER 30, 2011 AND 2010

	UNRESTRICTED <u>NET ASSETS</u>	ACCUMULATED COMPREHENSIVE <u>INCOME (LOSS)</u>	TOTAL UNRESTRICTED COMPREHENSIVE <u>NET ASSETS</u>
BALANCE AT NOVEMBER 30, 2009	\$ 22,403,850	\$ (347,452)	\$ 22,056,398
Excess of Revenues Over Expenses	916,703	-0-	916,703
Comprehensive Income (Loss)	<u> </u>	<u>305,482</u>	<u>305,482</u>
BALANCE AT NOVEMBER 30, 2010	23,320,553	(41,970)	23,278,583
Excess of Revenues Over Expenses	2,717,445	-0-	2,717,445
Comprehensive Income (Loss)	<u>-0-</u>	<u>187,063</u>	<u>187,063</u>
BALANCE AT NOVEMBER 30, 2011	<u>\$ 26,037,998</u>	<u>\$ 145,093</u>	<u>\$ 26,183,091</u>

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDED NOVEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	\$ 2,904,508	\$ 1,222,185
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	-0-	-0-
Depreciation	2,080,433	2,305,899
(Increase) Decrease in Patient Accounts Receivable	(456,310)	598,672
(Increase) Decrease in Net Amounts Due from Third-Party Payors	(51,841)	-0-
(Increase) Decrease in Inventory and Other Current Assets	1,038,884	(1,878,901)
Increase (Decrease) in Other Liabilities and Contingencies	(408,489)	36,084
Increase (Decrease) in Accounts Payable and Accrued Liabilities	<u>578,006</u>	<u>(717,234)</u>
 Net Cash Provided By Operating Activities and Gains and Losses	 <u><u>5,685,191</u></u>	 <u><u>1,566,705</u></u>
 CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of Property and Equipment	(1,007,779)	(1,788,524)
Cash Invested in Assets Whose Use is Limited	<u>(3,509,651)</u>	<u>1,262,559</u>
 Net Cash Used by Investing Activities	 <u><u>(4,517,430)</u></u>	 <u><u>(525,965)</u></u>
 CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of Long-Term Debt	(964,556)	(937,505)
Proceeds From New Debt	<u>-0-</u>	<u>-0-</u>
 Net Cash Used By Financing Activities	 <u><u>(964,556)</u></u>	 <u><u>(937,505)</u></u>
 Net Increase (Decrease) in Cash and Cash Equivalents	 203,205	 103,235
 CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	 <u>672,227</u>	 <u>568,992</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 875,432</u></u>	<u><u>\$ 672,227</u></u>

SUPPLEMENTAL DISCLOSURES:

1. Accounting Policies: Cash Equivalents - the Hospital considers only unrestricted cash deposits to be cash equivalents.
2. Interest Paid: During 2011 and 2010 the Hospital paid interest of \$ 436,077 and \$ 646,284 respectively
3. Income Taxes: The Hospital is a Tax Exempt Organization under the rules of Section 501 (c)3 of the 19
4. Acquisitions: During 2011 and 2010 the Hospital invested in property and equipment.

NOTES TO THE FINANCIAL STATEMENTS

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

NATURE OF OPERATIONS:

Jennings American Legion Hospital, Inc. is a not for profit hospital which provides inpatient, outpatient, and emergency care services to the general public. The Hospital is located in Jennings, Louisiana and provides services primarily for residents of Southwestern Louisiana. Admitting physicians are primarily practitioners in the local area.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Basis of Accounting - The records of the hospital are maintained on the accrual basis of accounting in accordance with American Hospital Association recommendations.
- B. Allowance for uncollectibles - Estimated uncollectible patient accounts receivable are based on the hospitals prior experience with bad debts and estimated contractual allowances and managed care discounts in account receivable balances.
- C. Inventories - Inventories are valued at the lower of cost or market (on the first-in, first out method).
- D. Property, Plant and Equipment - These assets are stated at cost. The plant and equipment are depreciated on the straight-line method over their estimated useful lives. Capital expenditures above \$ 1,000 are capitalized. The following is a schedule of activity in the major classifications:

	<u>11-30-10</u>		<u>Additions</u>		<u>Deletions</u>		<u>11-30-11</u>
Land	\$ 1,391,339	\$	-0-	\$	-0-	\$	1,391,339
Land Improvements	665,015		10,546		-0-		675,561
Buildings & Improvements	26,404,606		425,647		-0-		26,830,253
Equipment	12,358,661		826,037		169,900		13,014,798
Construction in progress	111,819		27,579		112,130		27,268

- E. Use of estimates - The preparation of Jennings American Legion Hospital's financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- F. Investments are carried at fair market value.

2. RECEIVABLES

- A. Patient Accounts Receivable - Patient accounts receivable reflect total amounts due from individuals and third parties.
Trade receivables are normally written off when they are commercial insurance accounts over 120 days or are considered non active private pay status and over 120 days old.
- B. Estimated third-party payor settlements (Medicare and Medicaid) - During the billing cycle Medicare and Medicaid patients are billed at normal rates. Each month an estimate is made as to the actual amounts due from the third party based on expected Medicare and Medicaid reimbursements. As payments are received patient accounts are credited and adjustments to amounts in allowance for uncollectibles are recorded. After current cost reports are completed and pay schedules updated, differences in estimates are settled. Amounts in this asset account reflect estimated settlement due to the hospital.

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

3. NOTES PAYABLE

Notes payable due Argent Trust Company consist of the following at November 30, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Notes 1 dated 6-1-00 is payable monthly at variable rates maturing 6-1-20	\$ 4,820,618	\$ 5,248,119
Note 2 dated 3-22-07 is payable monthly at 3.25% maturing 6-1-17	2,133,617	2,461,122
Note 3 dated 4-09-09 is payable monthly at 3.95% maturing 6-1-24	3,079,993	3,254,995
Retirement Annuity	58,125	65,625
Life Insurance	22,952	
Less: Current portion	<u>(962,500)</u>	<u>(912,500)</u>
Notes are collateralized by all assets and assigned revenues	<u>\$ 9,152,805</u>	<u>\$ 10,117,361</u>

Aggregate principal payments are as follows:

	<u>YEAR</u>	<u>Note 1</u>	<u>Note 2</u>	<u>Note 3</u>	<u>Annuity</u>
<u>ANNUAL MATURITIES</u>	2012	452,500	335,000	180,000	7,500
	2013	480,000	355,000	190,000	7,500
	2014	510,000	375,000	195,000	7,500
	2015	540,000	395,000	205,000	7,500
<u>5 YEAR MATURITIES</u>	2016-2020	2,838,118	673,617	1,185,000	28,125
	2021-2024	-0-	-0-	1,124,993	

4. CAPITAL

The hospital is a non-profit corporation, organized under the laws of the State of Louisiana, without any capital stock.

5. INCOME TAXES

The hospital is exempt from Federal Income Tax under Section 501(c) 3 of the 1954 Internal Revenue Code.

6. CUSTODIAL RISK

Deposits and investments that are uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent, but not in the Hospital's name are considered to have custodial risk.

	<u>All Investments And Deposits</u>	<u>Subject to Custodial Risk</u>	<u>Fair Value</u>
<u>At November 30, 2011</u>			
Deposits and Certificates of Deposit	\$ 6,011,175	\$ -0-	\$ 6,011,175
U.S. Instrumentality Securities	5,792,099	5,792,099	5,792,099
Jeff Davis Bank Stock	44,400	-0-	44,400
Cash Value	32,561	-0-	32,561
Total	<u>\$ 11,880,235</u>	<u>\$ 5,792,099</u>	<u>\$ 11,880,235</u>

	<u>All Investments And Deposits</u>	<u>Subject to Custodial Risk</u>	<u>Fair Value</u>
<u>At November 30, 2010</u>			
Deposits and Certificates of Deposit	\$ 5,769,424	\$ -0-	\$ 5,769,424
U.S. Instrumentality Securities	3,255,865	3,255,865	3,255,865
Jeff Davis Bank Stock	44,400	-0-	44,400
Repurchase agreements	-0-	-0-	-0-
Total	<u>\$ 9,069,689</u>	<u>\$ 3,255,865</u>	<u>\$ 9,069,689</u>

The Hospital also had deposits in excess of FDIC insurance limits in the amount of \$ 1,825,226 at November 30, 2011 and \$ 2,885,411 at November 30, 2010.

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

7. COMPENSATED ABSENCES

Vested paid time off time is accrued at current pay rates. The amount accrued at November 30, 2011 and November 30, 2010 respectively was \$ 615,075 and \$ 557,706.

8. NET PATIENT REVENUE

Patient revenues on the financial statements at November 30, 2011 and November 30, 2010 are stated net of estimated third party contractual adjustments and other discounts and allowances.

9. EMPLOYEE BENEFITS

The hospital offers its employees a cafeteria plan under IRC section 125 and purchased annuities under reduced salary agreements under IRC section 403(b). The Hospital has a safe harbor 401K plan for which it matches 100% of the first 3 % of deferred compensation plus 50% of the next 2% of deferred compensation. The 401k matching contribution expense for the year ended November 30, 2011 and November 30, 2010 respectively was \$ 330,546 and \$ 352,718.

10. ESTIMATED THIRD-PARTY PAYOR SETTLEMENTS

MEDICARE & MEDICAID

Estimated third-party payor settlements (Medicare and Medicaid) - During the billing cycle Medicare and Medicaid patients are billed at normal rates. Each month an estimate is made as to the actual amounts due from the third party based on expected Medicare and Medicaid reimbursements. As payments are received patient accounts are credited and adjustments to amounts in allowance for uncollectibles are recorded. After current cost reports are completed and pay schedules updated, differences in estimates are settled. Amounts in the resulting asset or liability account reflect estimated settlement due to/from the hospital. The amounts of these estimates are significant and it is possible that actual results could differ from those estimated in the near future.

11. CONCENTRATIONS OF CREDIT RISK

The Hospital is located in Jennings, Louisiana. The Hospital grants credit without collateral to its patients, most of who are local residents and are insured under third-party payor agreements.

As disclosed in note 6 the Hospital had deposits in major financial institutions that exceeded Federal Depository Insurance limits. These financial institutions have a strong credit rating and management believes that credit risk related to these deposits is minimal.

12. CONTINGENCIES

Provision For Possible Overpayments – During the year ended November 30, 2011 and November 30, 2010 the Hospital received Disproportionate Share Payments for unreimbursed cost based on the States fiscal year, which does not coincide with the Hospital's fiscal year. These disbursements are normally based on prior year cost reports. The Hospital has set this provision for possible future refund demands due to the method prescribe for the allocation of such funds.

13. SCHOLARSHIPS

At November 30, 2011 the hospital projected its scholarship commitment for future years as follows:

Year Ended	
<u>November 30</u>	
2011	\$ 26,000
2012	\$ 23,000

14. FUTURE INCOME GUARANTEES

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

14. FUTURE INCOME GUARANTEES

As part of its physician recruiting practice, the hospital sometimes offers certain physicians incentives in the form of guaranteed minimum income for such physicians for a period of time. The amounts of such payments are not determinable because they are directly affected by the physicians medical practice receipts. The maximum amount which may be paid in the future under such contracts was calculated at November 30, 2011 to be:

<u>Year Ended November 30</u>	<u>Amount</u>
2012	616,667
2013	565,000
2014	418,000

15. RELATED PARTY TRANSACTIONS

During the fiscal year ended 11/30/11 there were no Related Party Transactions.

16. LEASES

Operating equipment lease expense for the year ended November 30, 2011 and 2010 was \$ 504,960 and \$ 512,098. Future minimum lease payments on non-cancelable equipment leases are as follows:

For the Fiscal Year Ended November 30, 2012 \$ 463,762

17. ASSETS WHOSE USE IS LIMITED

	<u>2011</u>	<u>2010</u>
Cash Accounts	\$ 5,652,667	\$ 5,097,822
Cash Surrender Value of Life Insurance	32,561	-0-
Repurchase Agreements	-0-	-0-
Common Stock	44,400	44,400
U.S. Instrumentality Securities	5,792,098	3,255,865
Deferred Charges	<u>1,647,081</u>	<u>1,261,069</u>
Total	\$ <u>13,168,807</u>	\$ <u>9,659,156</u>

18. FUNCTIONAL EXPENSES

	<u>2011</u>	<u>2010</u>
Health care services	\$ 20,502,265	\$ 19,901,403
General and administrative	<u>16,062,197</u>	<u>15,750,875</u>
Total	\$ <u>36,564,462</u>	\$ <u>35,652,278</u>

19. OTHER OFF BALANCE SHEET RISK

The hospital purchases commercial insurance to reduce the risk of loss due to liability claims and loss due to physical damage to fixed assets should they occur.

20. LITIGATION

Jennings American Legion Hospital, Inc. has been named in several medical malpractice claims. Management believes that these claims, if found to be valid, will fall completely under the coverage of their insurance.

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

21. SFAS NO. 133, "ACCOUNTING FOR DERIVATIVE INSTRUMENTS AND HEDGING ACTIVITIES"

Effective December 1, 2000, Jennings American Legion Hospital, Inc. adopted SFAS 133, and its corresponding amendments under SFAS 138. SFAS 133 requires the Hospital to measure all derivatives, including certain derivatives embedded in other contracts, at fair value and to recognize them in the Balance Sheet as an asset or liability, depending on the Hospital's rights or obligations under the applicable derivative contract. For derivatives designated as fair value hedges, the changes in the fair value of both the derivative instrument and the hedged item are recorded in the appropriate expense or income account (net). For derivatives designated as cash flow hedges, the effective portions of changes in fair value of the derivative are reported in other comprehensive income (loss) and are subsequently reclassified into the appropriate expense or income account when the hedged item affects such account. Changes in fair value of derivative instruments not designated as hedging instruments and ineffective portions of hedges are recognized in other income (expense)-net in the period incurred.

During the year ended November 30, 2001 the Hospital designated an interest rate swap as a cash flow hedge. The swap was entered into to fix rates on a variable rate loan at 5.78%. The hedge was active until June 1, 2011.

22. CHARITY CARE

Jennings American Legion Hospital, Inc. provides services to patients who meet the criteria of its charity care policy at amounts less than its established rates. The criteria for charity care consider family income, family size, and other sources of expected payments. Patient accounts were reduced by \$ 844,752 in 2011 and \$ 600,470 in 2010 for charges for services identified as charity care. Current policy requires patients to apply and provide information to enable the Hospital to determine charity status. Patients who may qualify are not identified unless they apply, and as such are stated as non-collectible rather than charity care.

23. KEY EMPLOYEE INSURANCE

The Hospital maintains key employee insurance on executive officers in the approximate amount of \$ 500,000. The cash surrender values of this policy is reported as dedicated funds.

25. DEFERRED CHARGES

The deferred charges included in Assets Whose Use Is Limited are expenses for retaining physicians which are associated future hospital revenues. They will be amortized over the applicable contract periods.

25. SUBSEQUENT EVENTS

The Hospital evaluated its records as of March 15, 2012 for subsequent events through this date and the Hospital is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

ADDITIONAL REPORTS



RICHARD BULLER CPA SERVICES, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Chartered Financial Analyst Institute*

To the Board of Directors of
Jennings American Legion Hospital

We have audited the financial statements of Jennings American Legion Hospital (a nonprofit organization) as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated March 15, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Jennings American Legion Hospital's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Jennings American Legion Hospital's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jennings American Legion Hospital, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management of Jennings American Legion Hospital, Inc. in a separate letter dated March 15, 2012.

This report is intended solely for the information and use of management, Board of Directors, and supplemental lenders, is not intended to be, and should not be used by anyone other than these specified parties.



Richard Buller CPA Services, LLC
Jennings, LA
March 15, 2012

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

SCHEDULE OF ESTIMATED THIRD-PARTY SETTLEMENTS
FOR THE YEARS ENDED NOVEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
THIRD-PARTY PAYOR RECEIVABLES:		
Medicare	\$ 151,271	\$ 184,516
Medicaid	<u>(23,086)</u>	<u>100,079</u>
Total Third-Party Payor Receivables	128,185	284,595
THIRD-PARTY PAYOR LIABILITIES:		
Medicare	(119,846)	(234,910)
Medicaid	<u>5,929</u>	<u>(87,258)</u>
Total Third-Party Payor Liabilities	<u>(113,917)</u>	<u>(322,168)</u>
NET ESTIMATED THIRD-PARTY PAYOR SETTLEMENTS	<u>\$ 14,268</u>	<u>\$ (37,573)</u>

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

SCHEDULE OF ASSETS WHOSE USE IS LIMITED
FOR THE YEARS ENDED NOVEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
ASSETS WHOSE USE IS LIMITED:		
Restricted by Board of Trustees For Capital Improvements and Expansions:		
Funded Depreciation - Asset Acquisitions Account	\$ 31,939	\$ 33,828
Funded Depreciation - Repurchase Agreements	112,588	-0-
Funded Depreciation - Certificate of Deposit	5,652,667	5,097,822
Funded Depreciation - Jeff Davis Bank Stock	44,400	44,400
Funded Depreciation - Federal Farm Credit Bank	-0-	-0-
Funded Depreciation - FHLB	250,000	-0-
Funded Depreciation - Federated US Government	2,535,903	-0-
Funded Depreciation - CDAR	2,811,871	3,165,814
Total	<u>11,439,368</u>	<u>8,341,864</u>
Restricted by Board for Key Employee Retention:		
Retirement Annuity	49,797	56,223
Deferred Charges	1,647,081	1,261,069
Cash Value of Life Insurance Policies	<u>32,561</u>	<u>-0-</u>
TOTAL ASSETS WHOSE USE IS LIMITED	<u>\$ 13,168,807</u>	<u>\$ 9,659,156</u>

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

SCHEDULE OF PATIENT SERVICES REVENUES BY PATIENT TYPE AND PAYOR FOR THE YEAR ENDED NOVEMBER 30, 2011

	Medicare	Medicaid	Other	Total
INPATIENT:				
Intensive Care Unit	1,340,013	163,766	392,623	1,896,402
OB/GYN	21,602	1,052,840	432,884	1,507,326
Nursery	-0-	335,036	121,201	456,237
Tower 1	6,549,270	1,288,873	2,804,102	10,642,245
Surgery	1,801,793	1,177,368	1,821,027	4,800,188
Recovery	143,120	109,879	173,649	426,648
Anesthesia	149,793	112,207	219,479	481,479
Orthopedics	1,802,957	50,038	1,268,499	3,121,494
Emergency Room	1,651,453	375,282	702,849	2,729,584
Outpatient	22,642	5,464	17,128	45,234
Cath Lab	90,746	29,397	9,063	129,206
Dialysis	142,926	16,072	17,794	176,792
Materials Management	-0-	-0-	28	28
Laboratory	4,834,278	872,745	1,761,380	7,468,403
EKG	203,720	21,560	77,863	303,143
Treadmill	19,032	4,880	12,688	36,600
EEG	5,536	1,038	2,768	9,342
Radiology	1,566,122	271,016	224,164	2,061,302
Nuclear Medicine	281,033	62,461	156,339	499,833
Pharmacy	7,069,442	1,376,421	2,760,743	11,206,606
Respiratory Therapy	2,895,651	425,089	754,343	4,075,083
Speech Therapy	36,644	1,879	2,709	41,232
Physical Therapy	410,561	18,785	110,312	539,658
Total Inpatient	31,038,334	7,772,096	13,843,635	52,654,065
SKILLED NURSING:				
Intensive Care Unit	-0-	-0-	-0-	-0-
Tower 1	968,958	-0-	3,922	972,880
Surgery	49,642	-0-	-0-	49,642
Recovery	689	-0-	-0-	689
Anesthesia	(431)	-0-	-0-	(431)
Emergency Room	52	-0-	-0-	52
Dialysis	(1,124)	-0-	-0-	(1,124)
Laboratory	336,476	-0-	1,332	337,808
Treadmill	488	-0-	-0-	488
EKG	1,980	-0-	110	2,090
EEG	-	-0-	-0-	-
Radiology	55,727	-0-	117	55,844
Nuclear Medicine	2,950	-0-	-0-	2,950
Pharmacy	1,113,451	-0-	4,840	1,118,291
Respiratory Therapy	399,079	-0-	397	399,476
Speech Therapy	3,882	-0-	-0-	3,882
Physical Therapy	100,149	-0-	171	100,320
Dietary	-	-0-	-0-	-
Total Skilled Nursing	3,031,968	-0-	10,889	3,042,857

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

**SCHEDULE OF PATIENT SERVICES REVENUES BY PATIENT
TYPE AND PAYOR (cont.)
FOR THE YEAR ENDED NOVEMBER 30, 2011**

	Medicare	Medicaid	Other	Total
OUTPATIENT:				
Intensive Care Unit	2434	1003	445	3882
OB/GYN	1717	58039	22531	82287
Nursery	-0-	1943	825	2768
Medsurg	826578	223909	657537	1708024
Surgery	1616764	1554016	3299062	6469842
Recovery	80576	123847	280896	485319
Anesthesia	117437	139289	359263	615989
Orthopedics	340868	93740	1223421	1658029
Emergency Room	1417609	2056961	3243396	6717966
Outpatient	136623	46086	116593	299302
Cath Lab	257707	8265	161173	427145
Cardiac Rehab	39,569	-0-	31,211	70,780
Dialysis	2,308	-0-	-0-	2,308
Materials Management	-0-	-0-	-0-	-0-
Laboratory	3,880,349	1,430,411	3,859,213	9,169,973
EKG	122,124	34,320	148,627	305,071
Treadmill	70,760	6,344	132,238	209,342
EEG	4,145	7,266	9,688	21,099
Radiology	446,524	357,230	863,984	1,667,738
Nuclear Medicine	673,262	104,245	790,248	1,567,755
Pharmacy	1,150,955	397,454	1,108,790	2,657,199
Respiratory Therapy	121,462	38,967	111,682	272,111
Speech Therapy	868	-0-	365	1,233
Physical Therapy	(2,805)	249	2,150	(406)
Dietary	672	-0-	1,032	1,704
Total Outpatient	11,308,506	6,683,584	16,424,370	34,416,460
 Gross Patient Revenues	 45,378,808	 14,455,680	 30,278,894	 90,113,382
 ALLOWANCES:				
Contractual Adjustments				(41,690,435)
Other Discounts & Allowances				(13,965,755)
NET PATIENT SERVICE REVENUES				34,457,192

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

SCHEDULE OF OTHER OPERATING REVENUES

FOR THE YEARS ENDED NOVEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
OTHER OPERATING REVENUE:		
Sale of Medical Records	\$ 7,994	\$ 7,843
Employee Meals	101,173	78,971
Visitor Meals	3,127	2,483
Miscellaneous Revenue	854,379	35,700
Disproportionate Share Payment	1,798,577	1,401,275
Operating Interest Income	1,317,307	564
Purchase Discount	15,591	22,526
Lab Service Revenue/Agency Billing	3,500	2,000
Gain/Loss on Fixed Assets	(1,300)	48,328
Sick Care Services	-0-	1,200
Rehab Services	165,832	163,953
Service Revenue	2,857	-0-
V. A. Clinic Revenue	103,061	82,758
Medical Office Building Rental	267,601	220,550
	<hr/>	<hr/>
TOTAL OTHER OPERATING REVENUE	\$ 4,639,699	\$ 2,068,151

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

SCHEDULE OF OPERATING EXPENSES BY DEPARTMENT AND CATEGORY

FOR THE YEARS ENDED NOVEMBER 30, 2011 AND 2011

	Salaries	Supplies	Purchased Svc	Other	TOTAL
PATIENT SERVICES					
Nursing Administration	424,080	2,458	25	44,787	471,350
Intensive Care Unit	745,802	58,224	459	81,011	885,496
NSG Education	71,232	366	-0-	1,362	72,960
OB/GYN	604,880	33,195	-0-	55,994	694,069
Nursery	226,269	15,179	-0-	13,390	254,838
Infection Control	123,855	10,418	-0-	2,440	136,713
Tower 1	924,024	99,927	1,778	57,247	1,082,976
Tower 2	1,066,827	94,432	5,064	42,608	1,208,931
Tower 3	1,023,414	94,822	2,079	39,271	1,159,586
Surgery	804,651	1,208,517	-0-	256,973	2,270,141
Recovery	-0-	-	-0-	1,021	1,021
Anesthesia	27,540	45,731	-0-	50,185	123,456
Orthopedics	-0-	954,939	-0-	65,281	1,020,220
Emergency Room	1,093,522	121,963	353,800	32,659	1,601,944
Outpatient	297,756	52,934	-0-	10,983	361,673
Cath Lab	224,822	69,829	11,978	367,535	674,164
Cardiac Rehab	88,421	813	1,319	3,964	94,517
Dialysis	-0-	-0-	106,275	-0-	106,275
Materials Management	138,775	160,101	-0-	11,936	310,812
Laboratory	972,143	729,228	531,833	115,376	2,348,580
EKG	-0-	601	456	-0-	1,057
Treadmill	-0-	1,972	-0-	-0-	1,972
EEG	-0-	123	8,333	58	8,514
Radiology	363,670	22,914	3,900	334,623	725,107
Nuclear Medicine	126,151	126,448	-0-	93,816	346,415
CAT Scan	34,951	(205)	-0-	-0-	34,746
Ultrasound	219,208	(203)	-0-	-0-	219,005
M.R.I.	71,316	280	-0-	105	71,701
Mammo	39,659	(5,483)	-0-	-0-	34,176
Pharmacy	-0-	466,001	1,627,019	139,979	2,232,999
Respiratory Therapy	628,670	69,575	-0-	54,226	752,471
Speech Therapy	-0-	-0-	6,100	-0-	6,100
Physical/Speech Therapy	-0-	-0-	121,200	-0-	121,200
Medical Records	303,454	4,105	56,234	44,622	408,415
Case Management	294,120	1,961	164,326	8,585	468,992
Risk MGMT/QC	116,788	1,032	20,079	36,599	174,498
V.A. Clinic	-0-	16	915	14,244	15,175
Total Patient Services	11,056,000	4,442,213	3,023,172	1,980,880	20,502,265
GENERAL SERVICES:					
Dietary	364,719	324,278	-	73,371	762,368
Maintenance	137,744	20,649	111,772	679,209	949,374
Environmental Services	492,880	139,244	69,438	17,529	719,091
Laundry & Linen	-0-	57,875	182,414	3,755	244,044
Total General Services	995,343	542,046	363,624	773,864	2,674,877

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

SCHEDULE OF OPERATING EXPENSES BY DEPARTMENT AND CATEGORY

FOR THE YEARS ENDED NOVEMBER 30, 2011 AND 2011

	<u>Salaries</u>	<u>Supplies</u>	<u>Purchased Svc</u>	<u>Other</u>	<u>TOTAL</u>
ADMINISTRATIVE					
Financial Services	59,314	90	-0-	671	60,075
Human Resources	108,873	750	10,327	9,673	129,623
Administration	926,520	4,554	326,247	869,325	2,126,646
Accounting	95,195	3,598	-0-	9,106	107,899
Patient Accounts	304,796	5,292	237,881	108,138	656,107
Data Processing	369,306	1,538	12,281	362,933	746,058
Admit/PBX	327,222	14,701	5,700	9,857	357,480
Employee Benefits	-0-	-0-	-0-	3,019,989	3,019,989
Insurance	-0-	-0-	-0-	524,770	524,770
Depreciation	-0-	-0-	-0-	1,185,691	1,185,691
Interest	-0-	-0-	-0-	436,077	436,077
Board	-0-	-0-	-0-	132,056	132,056
Bad Debts	-0-	-0-	-0-	3,863,329	3,863,329
Non-Operating Items	-0-	-0-	-0-	-0-	-0-
Medical Office Building	-0-	-0-	-0-	1,479	1,479
Rehab/ Sr. Care/Sick Daycare	-0-	-0-	-0-	160	160
Sick Daycare	-0-	-0-	-0-	-0-	-0-
Hospital Foundation	36,099	-0-	-0-	3,782	39,881
Total Admin. Services	<u>2,227,325</u>	<u>30,523</u>	<u>592,436</u>	<u>10,537,036</u>	<u>13,387,320</u>
 Total Operating Expenses	 <u>14,278,668</u>	 <u>5,014,782</u>	 <u>3,979,232</u>	 <u>13,291,780</u>	 <u>36,564,462</u>

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

SCHEDULE OF OPERATING EXPENSES BY CATEGORY
FOR THE YEARS ENDED NOVEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
OTHER OPERATING EXPENSES:		
Repairs Expense	\$ 1,028,802	\$ 997,271
Rental/Lease Expense	504,960	512,098
Utilities Expense	564,153	559,722
Travel Expense	43,800	37,185
Seminars Expense	29,144	20,594
Postage Expense	7,816	12,515
Freight Expense	48,768	47,824
Dues and Subscriptions	105,234	151,356
Board Expense	132,057	127,106
Licenses Expense	45,683	8,270
Promotion and Advertising	42,179	37,964
Bank Charges	15,462	17,076
Sales & Use Taxes	540,439	534,401
Miscellaneous	25,087	23,947
Property Taxes	21,155	9,530
Scholarship Expense	<u>41,155</u>	<u>29,535</u>
TOTAL OTHER OPERATING EXPENSES	<u>\$ 3,195,894</u>	<u>\$ 3,126,394</u>

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

SCHEDULE OF FINDINGS
NOVEMBER 30, 2011

CURRENT YEAR

COMPLIANCE FINDINGS

None to report

INTERNAL CONTROL FINDINGS

None to report

JENNINGS AMERICAN LEGION HOSPITAL, INC.
Jennings, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS

PRIOR YEAR

COMPLIANCE FINDINGS

None to report

INTERNAL CONTROL FINDINGS

None to report