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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

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 10-01-2012 , 2012, and ending 09-30-2013

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

C Name of organization
LAFAYETTE GENERAL MEDICAL CENTER INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
1214 COOLIDGE BOULEVARD

City or town, state or country, and ZIP + 4
LAFAYETTE, LA 705032621

D Employer identification number
72-0535375

E Telephone number
(337) 289-8125

G Gross receipts $ 364,831,308

F Name and address of principal officer
DAVID CALLECOD
1214 COOLIDGE BOULEVARD
LAFAYETTE, LA 70503

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

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

H(c) Group exemption number ▶

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

J Website: ▶ WWW LAFAYETTEGENERAL COM

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

L Year of formation 1911

M State of legal domicile LA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE ORGANIZATION PROVIDES MEDICAL CARE TO IMPROVE, MAINTAIN, AND RESTORE THE HEALTH OF THE PEOPLE IN THE COMMUNITIES WE SERVE, REGARDLESS OF THE PATIENTS' ABILITY TO PAY

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

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	21
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	15
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	**5**	2,106
6	Total number of volunteers (estimate if necessary)	**6**	134
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	4,466,468
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	-831,375

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	176,822	596,224
	9 Program service revenue (Part VIII, line 2g)	267,878,843	342,198,784
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,544,236	8,255,877
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	16,078,835	12,660,179
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	288,678,736	363,711,064
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)	37,046,759	39,953,882
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	92,736,428	100,019,469
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	174,661,444	218,930,530
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	304,444,631	358,903,881
	19 Revenue less expenses Subtract line 18 from line 12	-15,765,895	4,807,183

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	372,408,831	425,656,546
	21 Total liabilities (Part X, line 26)	180,941,977	229,673,800
	22 Net assets or fund balances Subtract line 21 from line 20	191,466,854	195,982,746

Part II Signature Block

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

Sign Here

****** | 2014-08-13
Signature of officer | Date

ROGER MATTKE CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MARSHA H DIECKMAN CPA		2014-08-12		P00246741

Firm's name ▶ HORNE LLP | Firm's EIN ▶ 20-1941244

Firm's address ▶ 1020 HIGHLAND COLONY PKWY STE 400
RIDGELAND, MS 39157 | Phone no (601) 326-1000

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

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission

LAFAYETTE GENERAL MEDICAL CENTER'S MISSION IS TO IMPROVE, MAINTAIN AND RESTORE THE HEALTH OF THE PEOPLE IN THE COMMUNITIES WE SERVE

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 303,393,734 including grants of $ 39,953,882) (Revenue $ 346,769,712)

PROGRAM SERVICES STATISTICS RELATED TO PROVIDING COMMUNITY MEDICAL CARE FOR THE HOSPITAL TOTAL ACUTE PATIENT DAYS WERE 74,477, TOTAL NURSERY DAYS WERE 4,120, TOTAL REHAB DAYS WERE 3,124 AND TOTAL MENTAL HEALTH DAYS WERE 6,985 OTHER SIGNIFICANT HEALTHCARE SERVICES PROVIDED INCLUDED 65,029 EMERGENCY ROOM VISITS, 12,390 SURGERIES (INPATIENT AND OUTPATIENT), AND 2,059 DELIVERIES THE ORGANIZATION PROVIDES NEEDED MEDICAL CARE TO THE COMMUNITY SERVICES INCLUDED INPATIENT AND OUTPATIENT CARE IN FURTHERANCE OF THE ORGANIZATION'S HEALTHCARE MISSION THE REVENUES FORM THESE SERVICES ARE $622,184,303 AND $411,701,788, RESPECTIVELY THERE WERE ACUTE AND SKILLED CARE SERVICES NOT FULLY COMPENSATED THESE INCLUDED MEDICARE / MEDICAID CONTRACTUALS WITH $469,849,529 OF UNCOMPENSATED SERVICES, OTHER CONTRACTUALS WITH $221,571,364 OF UNCOMPENSATED SERVICES, AND BAD DEBTS OF $52,274,525 THE NET REVENUES OF THE SERVICES PROVIDED WERE $290,190,673 LAFAYETTE GENERAL MEDICAL CENTER (LGMC) SERVES THE NINE PARISHES IN LOUISIANA DESIGNATED ACADIANA WITH 377 STAFFED BEDS AND 2,106 EMPLOYEES LGMC REMAINS THE AREA'S LARGEST, FULL SERVICE, ACUTE-CARE MEDICAL CENTER OUR HOSPITAL MISSION IS TO RESTORE, MAINTAIN, AND IMPROVE HEALTH OF PEOPLE IN THE COMMUNITIES WE SERVE WE ARE A COMMUNITY-OWNED AND LOCALLY MANAGED HOSPITAL THAT STAYS TRUE TO OUR MISSION BY DEDICATING SIGNIFICANT RESOURCES TO COMPENSATE A COMPASSIONATE, HIGHLY SKILLED STAFF, ACQUIRE ADVANCED TECHNOLOGY, AND DEVELOP SERVICE IMPROVEMENTS EACH YEAR IN LINE WITH OUR GOAL OF BUILDING A REGIONAL HEALTH CARE SYSTEM, LAFAYETTE GENERAL HAS ESTABLISHED CLINICAL AFFILIATIONS WITH OUTLYING HOSPITALS, EXTENDING OUR BEST PRACTICES IN CANCER TREATMENTS, CARDIOLOGY, AND NEUROSCIENCE SUPPORT TO OUTLYING PARISHES ON JULY 1, 2013, AFTER LAFAYETTE GENERAL HEALTH TOOK OVER MANAGEMENT OF UNIVERSITY HOSPITAL & CLINICS (FORMERLY UNIVERSITY MEDICAL CENTER) WHEN IT WAS RUN BY THE STATE OF LOUISIANA, THE RESIDENCY PROGRAM WAS EXPANDED TO LAFAYETTE GENERAL MEDICAL CENTER THESE TWO HOSPITALS SHARE IN A SYNERGISTIC RELATION, WHERE RESIDENTS BASED OUT OF LSU'S NEW ORLEANS AND BATON ROUGE CAMPUSES ROTATE THROUGHOUT EACH OF THESE HOSPITALS LAFAYETTE GENERAL CONTINUES TO EXPAND ITS SERVICES AND FACILITIES IN ORDER TO MEET THE GROWING NEEDS OF OUR COMMUNITY ORIGINALLY BUILT IN 1963, THE 10-STORY LAFAYETTE GENERAL MEDICAL CENTER MAIN BUILDING COMPLETED AN EXTERIOR AND INTERIOR DESIGN RENOVATION TO FOCUS ON PATIENT HEALTH CARE BY CREATING A HEALING-FOCUSED AND COMFORTABLE ENVIRONMENT THE $70 MILLION RENOVATION PROJECT ADDED MORE THAN 65 SQUARE FEET OF SPACE TO PATIENT ROOMS AND MORE THAN 12,500 SQUARE FEET OF OVERALL SPACE WITH LARGER PATIENT BATHROOMS, SHOWERS AND A MODERNIZED PATIENT CARE INFRASTRUCTURE CONSTRUCTION BEGAN THIS FISCAL YEAR ON THE $52 5 MILLION EMERGENCY DEPARTMENT AND OPERATING ROOM EXPANSION AND RENOVATION PROJECT THE EXPANSION WILL INCREASE THE EMERGENCY DEPARTMENT BED CAPACITY AND ADD TWO NEW TRAUMA ROOMS A NEW TRAUMA ELEVATOR WILL ADD DIRECT ACCESS FROM THE EMERGENCY HELIPAD LANDING AREA TO THE ER, ICU, AND SURGERY AREAS BELOW CONSTRUCTION IS EXPECTED TO BE COMPLETED IN FISCAL YEAR 2014 IN AN EFFORT TO MEET THE NEEDS OF THE COMMUNITY, LGMC BOASTS A CENTER OF EXCELLENCE IN MINIMALLY INVASIVE GYNECOLOGY, A CENTER OF EXCELLENCE IN NEUROSCIENCE, AND ACCREDITED CANCER CENTER, AN ACCREDITED METABOLIC AND BARIATRIC SURGERY PROGRAM, AND AN ADVANCED CERTIFIED PRIMARY STROKE CENTER OUR ACCOLADES AND ACCREDITATIONS GROW EACH YEAR IN OUR FISCAL YEAR 2013 WE RECEIVED THE FOLLOWING THE HOSPITAL WAS RECOGNIZED BY CARECHEX AS BEING RANKED IN THE TOP 10% IN THE NATION FOR MEDICAL EXCELLENCE AWARDS FOR MAJOR BOWEL PROCEDURES AND MAJOR ORTHOPEDIC SURGERY, AND IN THE TOP 10% IN THE NATION FOR PATIENT SAFETY AWARDS FOR CANCER CARE AND CARDIAC CARE WE WERE ALSO NAMED AS AMERICA'S BEST 100 HOSPITALS FOR PATIENT EXPERIENCE BY WOMENCERTIFIED THE HOSPITAL WAS ALSO RECOGNIZED AMONG THE NATIONS "MOST WIRED" BUY HOSPITALS & HEALTH NETWORKS MAGAZINE THE HOSPITAL WAS AS RECOGNIZED AS A 2012/2013 CONSUMER CHOICE AWARD WINNER FOR THE EIGHTH TIME BY NATIONAL RESEARCH CORPORATION, AND THE HOSPITAL RECEIVED THE 2012 PRESS GANEY TOP IMPROVER AWARD FOR INPATIENT SATISFACTION LAFAYETTE GENERAL MEDICAL CENTER ASSUMES THE ROLE OF A COMMUNITY PARTNER IN A VARIETY OF WAYS THROUGH FINANCIAL CONTRIBUTIONS WE WORK TO PRESERVE THE PROSPERITY OF OUR COMMUNITY, FURTHER MEDICAL EDUCATION AND RESEARCH AND HELP OUR CONSTITUENTS ACCESS THE MEDICAL CARE THEY NEED WE COORDINATE EVENTS AND SCREENINGS FREE OF CHARGE TO MAINTAIN THE HEALTH OF THE LOCAL PUBLIC, INCLUDING FREE EKG SCREENINGS AT MONTHLY HEART FAIRS AND FREE COLORECTAL SCREENING KITS WE ALSO EXTEND OUR WORKFORCE BEYOND THEIR DAILY RESPONSIBILITIES TO PARTICIPATE IN ACTIVITIES THAT PROVIDE FOR THE SAFETY AND BETTERMENT OF OUR COMMUNITY FINANCIAL CONTRIBUTIONS IN 2013 WE DONATED OVER $290,000 SUPPORTING ORGANIZATIONS THAT PARALLEL OUR MISSION IN THE COMMUNITY, EMPLOYEES THROUGH CONTINUING EDUCATION AND HELPING TO IMPROVE THE HEALTH OF THOSE WE SERVE FROM OFFERING CLINICAL SUPPORT TO CAMP BON CEUR ATTENDEES TO SPONSORING EVENTS THAT RAISE RESEARCH MONEY AND AWARENESS FOR ILLNESSES LIKE BREAST CANCER, DIABETES AND HEART DISEASE IN 2013 THESE MONIES WERE DONATED TO OVER 50 DIFFERENT ORGANIZATIONS IN OUR COMMUNITY COMMUNITY OUTREACH & HEALTH CARE ACCESS CONTRIBUTIONS LAFAYETTE GENERAL MEDIAL CENTER MAINTAINS A PROACTIVE APPROACH TO EDUCATION AND WELLNESS IN OUR COMMUNITY ANNUALLY LGMC PROVIDES A MULTITUDE OF EDUCATIONAL SEMINARS AIMED AT EDUCATING THE PUBLIC ON PREVENTATIVE CARE AND MAINTAINING A HEALTHY LIFESTYLE SOME OF THESE ACTIVITIES AND PROGRAMS INCLUDE DONATED $13,677 IN DIAGNOSTIC SERVICES AS PART OF A PARTNERSHIP WITH THE LAFAYETTE COMMUNITY HEALTH CARE CLINIC WOMEN'S AND CHILDREN'S SERVICES CURRENTLY OFFERS CLASSES WHICH INCLUDE NEWBORN CARE, LABOR AND DELIVERY PROCESS, SIBLING RELATIONSHIPS, BREASTFEEDING YOUR INFANT AND INFANT CPR FREE SUPPORT GROUPS ARE OPEN TO RESIDENTS DEALING WITH STROKE SURVIVAL, WEIGHT LOSS SURGERY, INFANT BEREAVEMENT, AND MULTIPLE BIRTHS LGMC ALSO PROVIDES FREE TRANSPORTATION FOR PATIENTS WITH SPECIAL NEEDS, IN ORDER TO ALLOW THEM ACCESS TO MEDICAL CARE AT THE HOSPITAL TO IMPROVE HEALTH CARE ACCESS FOR THOSE UNINSURED WORKERS LIVING AT OR BELOW POVERTY LEVEL, LGMC MAINTAINS A REFERRAL AGREEMENT WITH THE LOCAL "LAFAYETTE COMMUNITY HEALTHCARE CLINIC" TO PROVIDE DIAGNOSTIC TESTING TO THEIR PATIENT POPULATION LAFAYETTE GENERAL MEDICAL CENTER IS TRULY A COMMUNITY OWNED HOSPITAL CARING FOR THE NEEDS OF THE COMMUNITY AND INVESTING IN THE FUTURE WELLNESS OF OUR NEIGHBORS

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

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

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

4e **Total program service expenses** ▶ 303,393,734

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	328		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	2,106		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

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

Check if Schedule O contains a response 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**	21		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	15		
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** Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .			**3**	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			**4**	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .			**5**	No
6	Did the organization have members or stockholders?			**6** Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			**7a** Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			**7b** Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?			**8a** Yes	
b	Each committee with authority to act on behalf of the governing body?			**8b** Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*			**9**	No

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

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

Section C. Disclosure

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

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

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

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

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

▶THE ORGANIZATION 1214 COOLIDGE BOULEVARD LAFAYETTE, LA (337) 289-8125

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b **Sub-Total** . . . . . ▶										
c **Total from continuation sheets to Part VII, Section A** . . . . ▶										
d **Total (add lines 1b and 1c)** . . . . . ▶								3,502,197	214,889	499,321

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 65

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
CARDIOVASCULAR INSTITUTE OF THE SOUTH AP 225 DUNN STREET HOUMA LA 703604413	CARDIOLOGY SERVICES	3,635,947
PARAGON CONTRACTING SERVICES INC PO BOX 634850 CINCINNATI OH 452634850	EMERGENCY SERVICES	2,660,921
PARISH ANESTHESIA OF LAFAYETTE 3510 N CAUSEWAY BOULEVARD METAIRIE LA 700023531	ANESTHESIA SERVICES	1,538,321
WASHER HILL LIPSCOMB 1744 OAKDALE DRIVE BATON ROUGE LA 708103111	ARCHITECTURE	1,482,274
ACADIA HOSPITAL OF LAFAYETTE 2520 NORTH UNIVERSITY AVENUE LAFAYETTE LA 70507	MANAGEMENT SERVICES	1,037,119

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 45

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	213,974			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	382,250			
	g	Noncash contributions included in lines 1a-1f $		380,000			
	h	**Total.** Add lines 1a-1f		596,224			
Program Service Revenue			Business Code				
	2a	PATIENT REVENUE	621990	342,198,784	342,198,784		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f		342,198,784			
	3	Investment income (including dividends, interest, and other similar amounts)		3,307,183			3,307,183
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties		1,577			1,577

		(i) Real	(ii) Personal				
	6a	Gross rents	4,356,076					
	b	Less rental expenses	646,245					
	c	Rental income or (loss)	3,709,831					
	d	Net rental income or (loss)			3,709,831			3,709,831

		(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	4,753,886	574,905			
	b	Less cost or other basis and sales expenses	0	380,097			
	c	Gain or (loss)	4,753,886	194,808			
	d	Net gain or (loss)			4,948,694			4,948,694
Other Revenue	8a	Gross income from fundraising events (not including $ 213,974 of contributions reported on line 1c) See Part IV, line 18	a	0				
	b	Less direct expenses	b	93,902				
	c	Net income or (loss) from fundraising events			-93,902			-93,902
	9a	Gross income from gaming activities See Part IV, line 19	a					
	b	Less direct expenses	b					
	c	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less returns and allowances	a	5,277				
	b	Less cost of goods sold	b	0				
	c	Net income or (loss) from sales of inventory			5,277			5,277
		Miscellaneous Revenue		Business Code				
	11a	OTHER REVENUE		900099	9,037,396	4,570,928	4,466,468	
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a–11d			9,037,396			
	12	**Total revenue.** See Instructions			363,711,064	346,769,712	4,466,468	11,878,660

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	39,953,882	39,953,882		
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,283,669	190,160	2,093,509	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	83,671,928	69,982,701	13,689,227	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,191,095	726,563	464,532	
9 Other employee benefits	6,689,364	5,163,615	1,525,749	
10 Payroll taxes	6,183,413	5,141,212	1,042,201	
11 Fees for services (non-employees)				
a Management	4,728,201	1,683,421	3,044,780	
b Legal	1,442,543	5,150	1,437,393	
c Accounting	319,716		319,716	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	392,630	392,630		
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	933,789	144,984	788,805	
13 Office expenses	3,481,661	796,361	2,685,300	
14 Information technology	6,751,750	74,018	6,677,732	
15 Royalties . .				
16 Occupancy	3,923,976	866,831	3,057,145	
17 Travel	584,611	316,386	268,225	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	6,267,103	6,267,103		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	17,187,061	10,331,139	6,855,922	
23 Insurance	4,058,498		4,058,498	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a MEDICAL SUPPLIES	64,512,040	64,508,958	3,082	
b BAD DEBT	52,274,526	52,274,526		
c NONCLINICAL CONTRACT LA	10,956,812	10,077,175	879,637	
d EQUIPMENT RENTAL AND MA	10,945,041	8,358,376	2,586,665	
e All other expenses	30,170,572	26,138,543	4,032,029	
25 **Total functional expenses.** Add lines 1 through 24e	358,903,881	303,393,734	55,510,147	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		10,646	1	6,376
	2	Savings and temporary cash investments		24,704,541	2	57,816,088
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		54,483,332	4	38,841,856
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net		5,500,953	7	17,163,979
	8	Inventories for sale or use		7,403,946	8	8,531,213
	9	Prepaid expenses and deferred charges		4,323,173	9	4,578,244
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 376,977,716			
	b	Less accumulated depreciation	10b 178,680,376	184,186,867	10c	198,297,340
	11	Investments—publicly traded securities		72,564,399	11	78,924,983
	12	Investments—other securities See Part IV, line 11		9,778	12	9,778
	13	Investments—program-related See Part IV, line 11		7,758,020	13	7,184,724
	14	Intangible assets		1,333,333	14	1,333,333
	15	Other assets See Part IV, line 11		10,129,843	15	12,968,632
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		372,408,831	16	425,656,546
Liabilities	17	Accounts payable and accrued expenses		34,712,798	17	44,071,265
	18	Grants payable			18	
	19	Deferred revenue			19	34,571,686
	20	Tax-exempt bond liabilities		88,157,258	20	102,100,501
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties		55,556,527	23	46,130,612
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		2,515,394	25	2,799,736
	26	**Total liabilities.** Add lines 17 through 25		180,941,977	26	229,673,800
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		191,466,854	27	195,982,746
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		191,466,854	33	195,982,746
	34	Total liabilities and net assets/fund balances		372,408,831	34	425,656,546

Part XI Reconcilliation 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	363,711,064
2	Total expenses (must equal Part IX, column (A), line 25)	2	358,903,881
3	Revenue less expenses Subtract line 2 from line 1	3	4,807,183
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	191,466,854
5	Net unrealized gains (losses) on investments	5	-291,291
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	195,982,746

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

Additional Data

Software ID:
Software Version:
EIN: 72-0535375
Name: LAFAYETTE GENERAL MEDICAL CENTER INC

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CLAY ALLEN CHAIRMAN	3 00 1 00	X						0	0	0
MARTIN BECH TRUSTEE	1 00 1 00	X						0	0	0
BRADLEY J CHASTANT MD TRUSTEE	1 00 1 00	X						11,000	0	0
BRADEN DESPOT SECRETARY	1 00 2 00	X						0	0	0
BENJAMIN DOGA MD TRUSTEE	1 00 1 00	X						35,800	0	0
JULIE FALGOUT TRUSTEE	1 00 1 00	X						0	0	0
WILLIAM H FENSTERMAKER PAST CHAIRMAN	1 00 1 00	X						0	0	0
PHILIP GACHASSIN MD TRUSTEE	1 00 1 00	X						86,680	0	0
ROBERT GILES TRUSTEE	1 00 1 00	X						0	0	0
G GARY GUIDRY MD TRUSTEE	1 00 1 00	X						0	0	0
JOBY JOHN PHD TRUSTEE	1 00 3 00	X						0	0	0
ROSE KENNEDY MD TRUSTEE	1 00 1 00	X						11,960	0	0
EDWARD KRAMPE VICE CHAIRMAN	1 00 2 00	X						0	0	0
FLO MEADOWS TREASURER	1 00 1 00	X						0	0	0
DAVID CALHOUN TRUSTEE	1 00 1 00	X						0	0	0
MANDI MITCHELL TRUSTEE	1 00 1 00	X						0	0	0
GARY SALMON TRUSTEE	1 00 1 00	X						0	0	0
SAMUEL SHUFFLER MD TRUSTEE	1 00 1 00	X						0	0	0
E GREG VOORHIES TRUSTEE - PART YEAR	1 00 1 00	X						0	0	0
DAVID WILSON TRUSTEE	1 00 1 00	X						0	0	0
DANIEL BOURQUE MD CHIEF OF STAFF - PART YEAR	1 00 1 00	X						44,720	0	0
JOE ZANCO TRUSTEE	1 00 1 00	X						0	0	0
JUAN J PEREZ-RUIZ MD CHIEF OF STAFF - PART YEAR	1 00 1 00	X						0	214,889	8,342
DAVID CALLECOD PRESIDENT/CEO - LGHS	40 00 4 00			X				765,892	0	145,251
PATRICK W GANDY JR EVP/CEO - LGMC	40 00 1 00			X				405,442	0	45,964

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROGER MATTKE SVP/CFO	40 00 2 00			X				361,534	0	55,073
REBECCA F BENOIT VP/CNO	40 00 1 00			X				249,484	0	18,904
GORDON E ROUNTREE JR SVP/GENERAL COUNSEL	40 00 1 00			X				311,157	0	51,064
ZIAD M ASHKAR MD CMO	40 00					X		414,057	0	92,400
KATHERINE HEBERT ADMINISTRATOR	1 00 40 00					X		219,825	0	41,760
ANGELA MAYEUX-HEBERT MD DIRECTOR/PERIOP SERVICES	15 00					X		244,015	0	0
CARRIE E TEMPLETON ADMINISTRATOR	40 00					X		172,085	0	5,298
CAROLYN M HUVAL VP - MARKETING & BUSINESS DEVELOPMENT	40 00					X		168,546	0	35,265

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LAFAYETTE GENERAL MEDICAL CENTER INC

Employer identification number
72-0535375

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 2012 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2011 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2012.** 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—2011.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2012.** 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—2011.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2011** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2012.** 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—2011.** 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.** 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).

Facts And Circumstances Test

Explanation

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SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

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

OMB No 1545-0047

2012

Open to Public Inspection

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

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

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

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

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

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

Name of the organization	**Employer identification number**
LAFAYETTE GENERAL MEDICAL CENTER INC	72-0535375

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ $ _____

3 Volunteer hours _____

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $ _____

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $ _____

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $ _____

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $ _____

3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ $ _____

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

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

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

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)	24,586	27,835
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)	24,586	27,835
d Other exempt purpose expenditures	303,369,148	317,991,369
e Total exempt purpose expenditures (add lines 1c and 1d)	303,393,734	318,019,204
f Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000	1,000,000
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000	250,000
h Subtract line 1g from line 1a If zero or less, enter -0-	0	0
i Subtract line 1f from line 1c If zero or less, enter -0-	0	0

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	22,710	23,572	23,762	24,586	94,630
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures	22,710	23,572	23,762	24,586	94,630

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

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

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

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

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

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

Part IV Supplemental Information

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

Identifier	Return Reference	Explanation
PART IV, SUPPLEMENTAL INFORMATION		ALL LOBBYING ACTIVITIES OCCUR INDIRECTLY THROUGH THE AMERICAN HOSPITAL ASSOCIATION AND THE LOUISIANA HOSPITAL ASSOCIATION THE HOSPITAL DOES NOT HAVE ANY CONTROL OR DIRECTION IN DETERMINING HOW SUCH DUES PAID TO THESE TWO ORGANIZATIONS ARE USED

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LAFAYETTE GENERAL MEDICAL CENTER INC

Employer identification number
72-0535375

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

		(a) Current year	(b) Prior year	(b) (c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance					
b	Contributions					
c	Net investment earnings, gains, and losses					
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance					

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

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

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

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		8,829,052		8,829,052
b Buildings		188,937,214	76,038,583	112,898,631
c Leasehold improvements		3,924,235	1,832,402	2,091,833
d Equipment		146,075,585	100,408,982	45,666,603
e Other		29,211,630	400,409	28,811,221
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				198,297,340

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

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

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

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

Part IX Other Assets. See Form 990, Part X, line 15.

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

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
SELF INSURANCE RESERVES	2,493,127
DUE TO RELATED PARTY	306,609
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	2,799,736

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	

Part XIII 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, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X, LINE 2	THE ORGANIZATION ACCOUNTS FOR UNCERTAIN TAX POSITIONS IN ACCORDANCE WITH FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACS 740 FASB ACS 740 PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT PROCESS FOR FINANCIAL STATEMENT RECOGNITION OF UNCERTAIN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN THE INTERPRETATION ALSO PROVIDES GUIDANCE ON RECOGNITION, DERECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES, ACCOUNTING IN INTERIM PERIODS, DISCLOSURE AND TRANSITION THE ORGANIZATION'S VARIOUS FEDERAL INCOME TAX AND EXEMPT ORGANIZATION INCOME TAX RETURNS (IRS FORMS 1065, 1120, AND 990), WHETHER FILED ON A CALENDAR OR FISCAL YEAR BASIS, ARE SUBJECT TO EXAMINATION BY THE IRS THE INCOME TAX RETURNS FOR YEARS 2010 THROUGH 2012 ARE SUBJECT TO EXAMINATION BY THE TAXING AUTHORITIES, GENERALLY FOR THREE YEARS AFTER THEY ARE FILED

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a. Form 990-EZ filers are not required to complete this part.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LAFAYETTE GENERAL MEDICAL CENTER INC

Employer identification number
72-0535375

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
Total . . . . . ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 GALA - 2012 (event type)	(b) Event #2 GALA - 2013 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	121,381	92,593		213,974
	2 Less Contributions	121,381	92,593		213,974
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	1,800	3,500		5,300
	7 Food and beverages	21,744	27,503		49,247
	8 Entertainment	5,000	3,400		8,400
	9 Other direct expenses	17,806	13,149		30,955
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(93,902)
	11 Net income summary Combine line 3, column (d), and line 10 ▶				-93,902

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a	The organization's facility	13a	
b	An outside facility	13b	

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

16 Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ $ .....

Description of services provided ▶ .....

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	Return Reference	Explanation

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SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LAFAYETTE GENERAL MEDICAL CENTER INC

Employer identification number
72-0535375

Part I Financial Assistance and Certain Other Community Benefits at Cost

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

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			677,694		677,694	0 220 %
b Medicaid (from Worksheet 3, column a)			28,118,835	68,735,407	-40,616,572	0 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d **Total** Financial Assistance and Means-Tested Government Programs			28,796,529	68,735,407	-39,938,878	0 220 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			8,264,861		8,264,861	2 700 %
f Health professions education (from Worksheet 5)			1,146,892	128,001	1,018,891	0 330 %
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			304,440		304,440	0 100 %
j **Total.** Other Benefits			9,716,193	128,001	9,588,192	3 130 %
k **Total.** Add lines 7d and 7j			38,512,722	68,863,408	-30,350,686	3 350 %

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

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

Part III **Bad Debt, Medicare, & Collection Practices**

Section A. Bad Debt Expense

			Yes	No
1	Did the organization report bad debt expense in accordance with Heathcare Financial Management Association Statement No 15?	1	Yes	
2	Enter the amount of the organization's bad debt expense Explain in Part VI the methodology used by the organization to estimate this amount	2 52,274,526		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3 9,996,000		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements			

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	82,251,530
6	Enter Medicare allowable costs of care relating to payments on line 5	6	90,185,355
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7	-7,933,825
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6 Check the box that describes the method used		

☐ Cost accounting system ☑ Cost to charge ratio ☐ Other

Section C. Collection Practices

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

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

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

Part V Facility Information

Section A. Hospital Facilities

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

	Name, address, and primary website address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)	Facility reporting group
1	LAFAYETTE GENERAL MEDICAL CENTER INC 1214 COOLIDGE BLVD LAFAYETTE,LA 70503	X	X		X			X			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

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

Name of hospital facility or facility reporting group LAFAYETTE GENERAL MEDICAL CENTER INC

For single facility filers only: line Number of Hospital Facility (from Schedule H, Part V, Section A) 1

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

Part V Facility Information *(continued)*

Financial Assistance Policy		Yes	No
9 Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**9**	Yes	
10 Used federal poverty guidelines (FPG) to determine eligibility for providing *free* care?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 100.000000000000% If "No," explain in Part VI the criteria the hospital facility used			
11 Used FPG to determine eligibility for providing *discounted* care?	**11**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 200.000000000000% If "No," explain in Part VI the criteria the hospital facility used			
12 Explained the basis for calculating amounts charged to patients?	**12**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☐ Asset level			
c ☐ Medical indigency			
d ☐ Insurance status			
e ☐ Uninsured discount			
f ☐ Medicaid/Medicare			
g ☐ State regulation			
h ☐ Other (describe in Part VI)			
13 Explained the method for applying for financial assistance?	**13**	Yes	
14 Included measures to publicize the policy within the community served by the hospital facility?	**14**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The policy was posted on the hospital facility's website			
b ☑ The policy was attached to billing invoices			
c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d ☐ The policy was posted in the hospital facility's admissions offices			
e ☐ The policy was provided, in writing, to patients on admission to the hospital facility			
f ☑ The policy was available upon request			
g ☑ Other (describe in Part VI)			
Billing and Collections			
15 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	**15**	Yes	
16 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☐ Other similar actions (describe in Part VI)			
17 Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	**17**		No
If "Yes," check all actions in which the hospital facility or a third party engaged			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☐ Other similar actions (describe in Part VI)			

Part V Facility Information *(continued)*

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

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

Policy Relating to Emergency Medical Care

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

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

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

Part V Facility Information *(continued)*

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

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

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

Part VI Supplemental Information

Complete this part to provide the following information

1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II, Part III, lines 4, 8, and 9b, Part V, Section A, and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 10, 11, 12h, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22

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

8 **Facility reporting group(s).** If applicable, for each hospital facility in a facility reporting group provide the descriptions required for Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 10, 11, 12h, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22

Identifier	ReturnReference	Explanation
		PART I, LINE 7 THE HOSPITAL USED TOTAL EXPENSES FROM FORM 990, PART IX, LINE 25, EXCLUDING BAD DEBT EXPENSE A COST-TO-CHARGE RATIO WAS USED TO ESTIMATE COSTS INCLUDED IN LINE 7 THE COST-TO-CHARGE WAS DERIVED FROM WORKSHEET 2, RATIO OF PATIENT CARE COST-TO-CHARGE, AS PROVIDED IN THE INSTRUCTIONS TO SCHEDULE H
		PART I, LINE 7, COLUMN (F) THE BAD DEBT EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25, COLUMN (A), BUT SUBTRACTED FOR PURPOSES OF CALCULATING THE PERCENTAGE IN THIS COLUMN IS $ 52274526

Identifier	ReturnReference	Explanation
		PART III, LINE 4 THE FOOTNOTE TO THE AUDITED FINANCIAL STATEMENTS READS THE ORGANIZATION REPORTS ACCOUNTS RECEIVABLE NET OF ESTIMATED ALLOWANCES FOR UNCOLLECTIBLE ACCOUNTS AND ADJUSTMENTS TO PROVIDE FOR ACCOUNTS RECEIVABLE THAT COULD BECOME UNCOLLECTIBLE IN THE FUTURE, THE ORGANIZATION ESTABLISHES AN ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS TO REDUCE THE CARRYING AMOUNT OF SUCH RECEIVABLES TO THEIR ESTIMATED NET REALIZABLE VALUE THE AMOUNT CHARGED TO THE PROVISION FOR DOUBTFUL ACCOUNTS IS BASED UPON THE ORGANIZATION'S ASSESSMENT OF HISTORICAL AND EXPECTED NET COLLECTIONS, BUSINESS AND ECONOMIC CONDITIONS, AND TRENDS IN GOVERNMENT REIMBURSEMENT UNCOLLECTIBLE ACCOUNTS ARE WRITTEN OFF WHEN THE ORGANIZATION HAS DETERMINED THE ACCOUNT WILL NOT BE COLLECTED BAD DEBT EXPENSE EQUALS THE BAD DEBT EXPENSE ON THE AUDITED FINANCIAL STATEMENTS THE HOSPITAL ANALYZED THE POPULATION THAT WAS WRITTEN OFF TO BOTH CHARITY AND BAD DEBT DURING THE YEAR IT WAS ESTIMATED THAT 44% OF THE UNINSURED OUTPATIENT EMERGENCY ROOM VISITS THAT WERE ADJUSTED TO BAD DEBT MAY HAVE BEEN PATIENTS THAT COULD HAVE QUALIFIED FOR THE HOSPITAL'S CHARITY CARE POLICY BUT DID NOT INITIATE OR COMPLETE THE NECESSARY DOCUMENTATION THE HOSPITAL DID NOT INCLUDE ANY BAD DEBTS IN OUR COMMUNITY BENEFIT CALCULATIONS
		PART III, LINE 8 THE COSTING METHODOLOGY USED FOR LINE 6 WAS THE STANDARD MEDICARE COST REPORT COST SYSTEM THE AMOUNTS WERE RECAPPED FROM THE HOSPITALS FILED 2013 COST REPORT THE CORRESPONDING REVENUE AMOUNTS WERE INCLUDED ON LINE 5 THE HOSPITAL DID NOT INCLUDE THE MEDICARE SHORTFALL IN OUR COMMUNITY BENEFIT CALCULATIONS REPORTED ON PART I, LINE 7

Identifier	ReturnReference	Explanation
		PART III, LINE 9B WE SEEK TO SCREEN PATIENTS TO DETERMINE IF THEY HAVE THIRD PARTY COVERAGE OR ASSIST THEM IN APPLYING FOR FEDERAL ASSISTANCE IF THEY DO NOT HAVE THIRD PARTY COVERAGE OR CANNOT QUALIFY FOR FEDERAL ASSISTANCE, WE THEN SCREEN TO SEE IF THEY MEET QUALIFICATIONS FOR OUR CHARITY CARE PROGRAM THOSE NOT QUALIFYING FOR CHARITY CARE ,WE TRY TO COLLECT OR MAKE MONTHLY PAYMENT ARRANGEMENTS, IF THEY DO NOT COMPLY WE WILL REFER TO OUR COLLECTION AGENCY
DISCLOSURE OF FAILURE - CONDUCTING OF CHNA	FORM 990, PART V, SECTION B	TO CONDUCT A CHNA, ALL OF THE FOLLOWING STEPS MUST BE COMPLETED 1 DEFINE COMMUNITY IT SERVES2 ASSESS THE HEALTH NEEDS OF THAT COMMUNITY3 IN ASSESSING THE HEALTH NEEDS OF THE COMMUNITY, TAKE INTO ACCOUNT INPUT FROM PERSONS WHO REPRESENT THE BROAD INTERESTS OF THAT COMMUNITY, INCLUDING THOSE WITH SPECIAL KNOWLEDGE OF OR EXPERTISE IN PUBLIC HEALTH4 DOCUMENT THE CHNA IN A WRITTEN REPORT THAT IS ADOPTED FOR THE HOSPITAL FACILITY BY AN AUTHORIZED BODY OF THE HOSPITAL FACILITY, AND5 MAKE THE CHNA REPORT WIDELY AVAILABLE TO PUBLIC (WEBSITE AND AVAILABLE IN PRINT FOR PUBLIC INSPECTION)LAFAYETTE GENERAL MEDICAL CNETER MET STEPS 1-3, BUT STEPS 4 AND 5 WEREN'T MET UNTIL OCTOBER 2013, WHICH IS AFTER THEIR YEAR END OF 9/30/13 HOSPITALS WITH YEAR ENDS BEGINNING AFTER MARCH 2012 SHOULD HAVE CONDUCTED THE CHNA BY THE END OF THEIR FISCAL YEAR THEREFORE, LGMC DID NOT MEET THIS REQUIREMENT HOWEVER, SINCE THE CHNA REPORT WAS COMPLETE BUT NOT ADOPTED, WE BELIEVE THEY WOULD QUALIFY FOR THE CORRECTION OF FAILURE EXEMPTION UNDER IRS NOTICE 2014-3 UNDER IRS NOTICE 2014-3, THE HOSPITAL ORGANIZATION WILL BE CONSIDERED TO HAVE DISCLOSED THE FAILURE IF IT REPORTS THE FOLLOWING INFORMATION ON ITS IRS FORM 990 SCHEDULE H - A DESCRIPTION OF THE FAILURE, INCLUDING THE TYPE OF FAILURE, LOCATION, DATE, NUMBER OF OCCURRENCES, NUMBER OF PERSONS AFFECTED (IF ANY), FINANCIAL IMPACT, CAUSE, AND THE RELEVANT PRACTICES AND PROCEDURES IN PLACE (IF ANY) PRIOR TO THE FAILURE,LAFAYETTE GENERAL MEDICAL CENTER FAILED TO COMPLETE THE FINAL STEPS IN CONDUCTING THEIR CHNA UNTIL AFTER THEIR FISCAL YEAR END, HOWEVER, THE CHNA REPORT WAS COMPLETED AND IN ITS FINAL FORM AS OF SEPTEMBER 10, 2013 HOWEVER, THEIR SEPTEMBER BOARD MEETING WAS UNEXPECTEDLY POSTPONED UNTIL OCTOBER 1ST THE CHNA REPORT WAS PROMPTLY ADOPTED BY THE HOSPITAL BOARD ON OCTOBER 1ST, 2013 AND IT WAS UPLOADED TO THE HOSPITAL WEBSITE SOON AFTERWARDS, MAKING IT WIDELY AVAILABLE TO THE PUBLIC WE FEEL THAT THERE WAS NO FINANCIAL IMPACT AND NO PERSON AFFECTED BY THIS LATE ISSUING OF REPORT PROCEDURES ARE IN PLACE TO ENSURE THE NEXT CHNA IS ADOPTED AND PUBLISHED TO THEIR WEBSITE BEFORE THAT FISCAL YEAR ENDS - A DESCRIPTION OF THE DISCOVERY,THIS DISCOVERY WAS MADE UPON REALIZATION THAT THE BOARD MEETING WAS BEING POSTPONED - A DESCRIPTION OF THE CORRECTION MADE, INCLUDING THE METHOD, DATE, AND WHETHER ALL PERSONS WERE RESTORED TO THE POSITION THEY WOULD HAVE BEEN IN HAD THE FAILURE NOT OCCURRED (AND IF NOT, THE REASON WHY), ANDCORRECTION WAS MADE BY APPROVING AND PUBLISHING THE CHNA REPORT TO THEIR WEBSITE AS SOON AS POSSIBLE - A DESCRIPTION OF (1) ANY NEW OR REVISED PRACTICES AND PROCEDURES IN PLACE TO MINIMIZE THE CHANCE OF THE FAILURE RECURRING AND TO PROMPTLY IDENTIFY THE FAILURES THAT DO OCCUR, OR (2) IF NO NEW OR REVISED PRACTICES AND PROCEDURES WERE PUT IN PLACE, AN EXPLANATION AS TO WHY THEY WERE NOT NEEDED AS NOTED ABOVE, PROCEDURES ARE IN PLACE TO ENSURE THE NEXT CHNA IS ADOPTED AND PUBLISHED TO THEIR WEBSITE BEFORE THAT FISCAL YEAR ENDS

Identifier	ReturnReference	Explanation
LAFAYETTE GENERAL MEDICAL CENTER INC		PART V, SECTION B, LINE 3 THE HOSPITAL TOOK INTO ACCOUNT INPUT FROM PERSONS WHO REPRESENT THE COMMUNITY BY GATHERING INPUT FROM PERSONS WHO REPRESENT THE BROAD INTEREST OF THE COMMUNITY SERVICED BY THE HOSPITAL FACILITY, AS WELL AS INDIVIDUALS PROVIDING INPUT WHO HAVE SPECIAL KNOWLEDGE OR EXPERTISE IN PUBLIC HEALTH IT IS MEANT TO PROVIDE DEPTH AND RICHNESS TO THE QUANTITATIVE DATA COLLECTED ADDITIONALLY, FOCUS GROUPS WERE CONDUCTED TO ALLOW PARTICIPANTS TO PROVIDE INFORMATION ABOUT THEIR EXPERIENCES IN THE COMMUNITY AND WAYS IN WHICH THEY THINK THE SERVICES AND RESOURCES PROVIDED TO THE COMMUNITY CAN BE IMPROVED INDIVIDUALS PROVIDING INPUT MANDI MITCHELL, DIRECTOR OF GOVERNMENTAL AFFAIRS -LOUISIANA DEPARTMENT OF ECONOMIC DEVELOPMENT, AREA REPRESENTED GOVERNMENT OFFICIALREBECCA BENOIT, CHIEF NURSING OFFICER - LGMC, AREA REPRESENTED HOSPITAL STAFFBOOTSIE DURAND, CHIEF EXECUTIVE OFFICER - SOUTHWEST LOUISIANA AREA HEALTH EDUCATION CENTER, AREA REPRESENTED COMMUNITY HEALTH ORGANIZATION REPRESENTATIVEDR BRYAN SIBLEY, PEDIATRICIAN, AREA REPRESENTED COMMUNITY PHYSICIANCLAY ALLEN, CHAIRMAN OF THE BOARD OF TRUSTEES - LGMC, AREA REPRESENTED HOSPITAL ADMINISTRATIONDAVID CALLECOD, PRESIDENT AND CEO - LGMC, AREA REPRESENTED HOSPITAL ADMINISTRATIONFLO MEADOWS, BOARD OF TRUSTEES MEMBER - LGMC AND REALTOR - COLDWELL BANKER PELICAN REAL ESTATE, AREA REPRESENTED HOSPITAL ADMINISTRATIONDR GARY GUIDRY, PULMONOLOGIST AND BOARD OF TRUSTEES MEMBER - LGMC, AREA REPRESENTED HOSPITAL STAFFJEANETTE ALCON, EXECUTIVE DIRECTOR - LAFAYETTE COMMUNITY HEALTHCARE CLINIC, AREA REPRESENTED COMMUNITY HEALTH ORGANIZATION REPRESENTATIVEJOEY DUREL, PRESIDENT - LAFAYETTE CITY-PARISH, AREA REPRESENTED GOVERNMENT OFFICIALMARIA PLACER, EXECUTIVE DIRECTOR - 232-HELP, AREA REPRESENTED COMMUNITY HEALTH ORGANIZATION REPRESENTATIVEPATRICK GANDY, CHIEF OPERATING OFFICER- LGMC, AREA REPRESENTED HOSPITAL ADMINISTRATIONPAULA WALTERS, EXECUTIVE DIRECTOR - LAFAYETTE COUNCIL ON AGING, AREA REPRESENTED MEDICALLY UNDERSERVED COMMUNITY ORGANIZATION REPRESENTATIVEPHILIP GACHASSIN, BARIATRIC SURGEON - ACADIANA WEIGHT LOSS SURGERY, AREA REPRESENTED COMMUNITY PHYSICIANRAYMOND HEBERT, EXECUTIVE DIRECTOR - COMMUNITY FOUNDATION OF ACADIANA, AREA REPRESENTED COMMUNITY HEALTH ORGANIZATION REPRESENTATIVEZIAD ASHKAR, CHIEF MEDICAL OFFICER - LGMC, AREA REPRESENTED HOSPITAL ADMINISTRATIONMARGARET TRAHAN, UNITED WAY OF ACADIANA, AREA REPRESENTED COMMUNITY HEALTH ORGANIZATION REPRESENTATIVELOUIS HEBERT, HOSPICE FOUNDATION OF ACADIANA, INC , AREA REPRESENTED COMMUNITY HEALTH ORGANIZATION REPRESENTATIVEDR PHILLIP CAILLOUET, UNIVERSITY OF LOUISIANA AT LAFAYETTE, AREA REPRESENTED HOSPITAL REPRESENTATIVE
LAFAYETTE GENERAL MEDICAL CENTER INC		PART V, SECTION B, LINE 14G THE POLICY IS DESCRIBED IN OUR PATIENT INFORMATION PACKETS PROVIDED DURING THE ADMISSION PROCESS

Identifier	ReturnReference	Explanation
		PART VI, LINE 2 A FORMAL NEEDS ASSESSMENT WAS UNDERTAKEN FOR THE YEAR ENDING 09/30/13 WE ENGAGED THE CARNAHAN GROUP TO COMPLETE OUR COMMUNITY HEALTH NEEDS ASSESSMENT DURING 2013 THIS ASSESSMENT INCLUDES USING NATIONAL DATA, INTERVIEWS WITH HEALTHCARE PROVIDERS IN THE COMMUNITY AND FOCUS GROUPS MADE UP OF A DIVERSE GROUP OF COMMUNITY CITIZENS IN ADDITION, THE HOSPITAL DOES HAVE A BOARD OF TRUSTEES AND MEMBERS OF THE CORPORATION COMPRISED OF INDIVIDUALS FROM THE LOCAL COMMUNITY, WHICH ARE INDEPENDENTLY AWARE OF THE MEDICAL NEEDS OF THE COMMUNITY SURPLUS RECEIPTS OVER DISBURSEMENTS ARE INVESTED TO IMPROVE THE QUALITY OF PATIENT CARE, EXPAND HOSPITAL FACILITIES AND EQUIPMENT, ADVANCE MEDICAL TRAINING AND EDUCATION THE HOSPITAL ALSO MAINTAINS AN OPEN MEDICAL STAFF THE COMMUNITY HEALTH NEEDS ASSESSMENT CAN BE ACCESSED AT HTTP //WWW LAFAYETTEGENERAL COM/SITES/WWW/UPLOADS/FILES/COMMUNITY%20REPORTS/LGMC-COMMUNITY-NEEDS-ASSESSMENT-FY2013 PDF
		PART VI, LINE 3 THE HOSPITAL COMPLIES WITH FEDERAL AND JACHO REQUIREMENTS OF POSTING NOTICES TO PATIENTS AS REQUIRED BY FEDERAL PROGRAMS HANDOUTS ARE INCLUDED WITH THE ADMISSION PACKAGE THAT INFORMS THE PATIENT OF CONTACT INFORMATION TO DISCUSS PAYMENT OPTIONS THE HOSPITAL IS A MEDICAID ENROLLMENT FACILITY, AND AS SUCH, THE HOSPITAL OFFERS SCREENING SERVICES FOR ELIGIBILITY FOR MEDICAID AND POSSIBLE CHARITY CARE ASSISTANCE HOSPITAL PERSONNEL ALSO SCREEN LARGER ACCOUNTS AFTER THE ORIGINAL BILL IS ISSUED, AND CONTACT THE PATIENT TO DETERMINE QUALIFICATIONS FOR CHARITY CARE POLICY

Identifier	ReturnReference	Explanation
		PART VI, LINE 4 THE HOSPITAL SERVES THE NINE PARISHES IN LOUISIANA DESIGNATED AS ACADIANA AS THE LARGEST, FULL SERVICE, ACUTE CARE MEDICAL CENTER APPROXIMATELY ONE THIRD OF THE HOSPITAL'S DISCHARGES COME FROM LAFAYETTE PARISH THE HOSPITAL MAINTAINS AN EMERGENCY ROOM OPEN TO ALL PEOPLE REQUIRING EMERGENCY CARE WITHOUT REGARD TO THEIR ABILITY TO PAY
		PART VI, LINE 5 THE HOSPITAL DOES MAINTAIN AN OPEN MEDICAL STAFF THUS ALLOWING IT TO OFFER A VARIETY OF SPECIALISTS, AND CONTINUES TO RECRUIT PHYSICIANS TO OUR AREA TO ENSURE THAT THE HOSPITAL WILL CONTINUE TO BE THE FULL SERVICE HEALTHCARE PROVIDER THAT THE COMMUNITY EXPECTS THE HOSPITAL JOINS FORCES WITH OTHER LOCAL ORGANIZATIONS TO PROVIDE HEALTHCARE SCREENINGS AND TEST AT LOCAL EVENTS

Identifier	ReturnReference	Explanation
		PART VI, LINE 6 THE HOSPITAL IS AFFILIATED WITH OTHER HEALTHCARE ORGANIZATIONS SEE FORM 990 SCHEDULE R FOR A COMPLETE LISTING ALL OF THE ORGANIZATIONS ARE LOCAL HEALTHCARE ORGANIZATIONS WITH THE SAME PURPOSE AS THE HOSPITAL

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LAFAYETTE GENERAL MEDICAL CENTER INC

Employer identification number
72-0535375

Part I General Information on Grants and Assistance

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

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

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 15

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

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

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

Part IV **Supplemental Information.**

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 CHARITABLE DONATIONS ARE MADE TO LOCAL NON-PROFIT ORGINIZATIONS THAT PARALLEL OUR HEALTHCARE MISSION IN THE COMMUNITY DISBURSEMENTS FOR SCHOLARSHIPS, FELLOWSHIPS, AND STUDENT LOANS ARE MADE DIRECTLY IN FURTHERANCE OF THE ORGANIZATION'S EXEMPT PROGRAMS-THE PURPOSE OF WHICH THE HOSPITAL WAS ORGANIZED AND OPERATES THE DISBURSEMENTS ARE BASED ON PERSONAL INTERVIEWS, ACADEMIC ACHIEVEMENTS, AND THE APPROVAL OF THE HOSPITAL'S ADMINISTRATION CERTAIN STANDARDS AND CONDITIONS ARE ESTABLISHED TO ENSURE THAT RECIPIENTS ARE QUALIFIED AND THE DISBURSEMENTS ARE FOR HEALTH CARE OCCUPATIONS THE CRITERIA FOR EDUCATIONAL LOANS ARE 1) EMPLOYEES MUST HAVE COMPLETED ONE YEAR OF EMPLOYMENT 2) EMPLOYEE HAS ATTEMPTED TO GAIN OTHER FINANCIAL ASSISTANCE 3) MUST HAVE A LETTER OF RECOMMENDATION FROM DEPARTMENT DIRECTOR 4) MUST NOT HAVE AN UNSATISFACTORY EVALUATION 5)THE EMPLOYEE MUST SIGN A CONTRACT 6) ANY SINGLE LOAN MUST NOT EXCEED $ 10,000

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 72-0535375
Name: LAFAYETTE GENERAL MEDICAL CENTER INC

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
ACADIANA OUTREACH CENTER625 N UNIVERSITY AVENUE LAFAYETTE,LA 70502	58-1925867	501(C)(3)	5,000				DONATION
CAMP BON COEUR405 W MAIN LAFAYETTE,LA 70501	58-1710741	501(C)(3)	10,000				DONATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
COMMUNITY FOUNDATION OF ACADIANA1035 CAMELIA BLVD SUITE 100 LAFAYETTE,LA 70508	72-1493023	501(C)(3)	17,500				DONATION
FIBERCORPSPO BOX 3034 LAFAYETTE,LA 70502	20-8233506	501(C)(6)	10,000				DONATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
GREATER LAFAYETTE CHAMBER OF COMMERCE 804 E ST MARY BLVD LAFAYETTE,LA 70503	72-0232780	501(C)(6)	6,300				DONATION
LAFAYETTE COMMUNITY HEALTHCARE CLINIC1317 JEFFERSON STREET LAFAYETTE,LA 70501	72-1221982	501(C)(3)	11,500	13,677	FEE SCHEDULE	LAB SERVICES	DONATION, REFERENCE LAB SERVICES

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
MILES PERRET CENTER CANCER SERVICES2130 KALISTE SALOAM RD 200 LAFAYETTE,LA 70508	75-3023211	501(C)(3)	9,000				DONATION
NAMI LOUISIANA10842 RANCHWOOD DR BATON ROUGE,LA 70835	72-1038877	501(C)(3)	5,000				DONATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
OIL CENTER RENAISSANCE ASSOCIATES1005 E ST MARY BLVD LAFAYETTE,LA 70503	72-1257087	501(C)(6)	8,100				DONATION
SOUTH LOUISIANA CLINICAL RESEARCH FOUNDATION3639 AMBASSADOR CATTERY PKWY STE 605 LAFAYETTE,LA 70503	72-1430540	501(C)(3)	27,500				DONATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
UNITED WAY OF ACADIANA215 E PINHOOK ROAD LAFAYETTE,LA 70501	72-0513639	501(C)(3)	15,560				DONATION
UNIVERSITY OF LOUISIANA AT LAFAYETTE 104 E UNIVERSITY AVENUE LAFAYETTE,LA 70504	72-6023836	501(C)(3)	25,540				DONATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
SOUTH LOUISIANA COMMUNITY COLLEGE 1101 BERTRAND DRIVE LAFAYETTE,LA 70506	72-1425264	501(C)(3)	37,500				DONATION
LAFAYETTE ASSOCIATION FOR RETARDED CITIZENS INC303 NEW HOPE ROAD LAFAYETTE,LA 70506	72-0604268	501(C)(3)	5,000				DONATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LOUISIANA SUCCESS9331 BLUEBONNET BLVD BATON ROUGE,LA 70810	20-5591232	501(C)(3)	20,000				DONATION
FESTIVAL INTERNATIONAL DE LOUISIANE444 JEFFERSON STREET LAFAYETTE,LA 70501	58-1705676	501(C)(3)	25,000				DONATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
LAFAYETTE HEALTH VENTURES INC1211 COOLIDGE STREET LAFAYETTE,LA 70503	72-1006966	501(C)(3)	10,736,774				AFFILIATE SUPPORT
UNIVERSITY HOSPITAL AND CLINICS1214 COOLIDGE STREET LAFAYETTE,LA 70503	46-2605366	501(C)(3)-PENDING	28,912,668				AFFILIATE SUPPORT

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LAFAYETTE GENERAL MEDICAL CENTER INC

Employer identification number
72-0535375

Part I Questions Regarding Compensation

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

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

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

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

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

Part III Supplemental Information

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

Identifier	Return Reference	Explanation
	PART I, LINE 1A	THE ORGANIZATION DOES ALLOW FOR SPOUSAL TRAVEL FOR THE TRUSTEES AND OFFICERS SUCH EXPENSES ARE REPORTED ON THEIR W-2'S OR 1099'S SOCIAL CLUB DUES WERE PAID FOR THE PRESIDENT/CEO-LGHS AND THE EVP/CEO-LGMC AND WERE INCLUDED AS WELL AS COMPENSATION ON THEIR W-2'S
	PART I, LINE 4B	A SUPPLEMENTAL EMPLOYEE RETIREMENT PLAN (SERP) WAS ADOPTED EFFECTIVE JANUARY 01,2008 THE SERP IS CLASSIFIED AS A SUPPLEMENTAL NON-QUALIFIED RETIREMENT PLAN, THE PURPOSE OF WHICH IS TO PROVIDE PARTICIPANTS WITH SUPPLEMENTAL RETIREMENT BENEFITS CONTRIBUTION FOR THE YEAR WAS $400,100 THE BOARD DETERMINES WHICH EMPLOYEES ARE ELIGIBLE FOR PLAN CONTRIBUTIONS PARTICIPANTS WERE DAVID CALLECOD, PRESIDENT/CEO-LGHS, PATRICK GANDY, EVP/COO-LGMC, ROGER MATTKE, SVP/CFO, GORDON ROUNTREE, GENERAL COUNSEL, REBECCA BENOIT, CNO, KATHERINE HEBERT, ADMINISTRATOR, ZIAD ASHKAR, MD, CMO, CARRIE TEMPLETON, ADMINISTRATOR, AND CAROLYN HUVAL, VICE-PRESIDENT
	PART I, LINE 6	THE ORGANIZATION DOES HAVE A PROFIT SHARING PLAN (SUCCESS SHARING) FOR ALL EMPLOYEES IN GOOD STANDING, DETERMINED IN PART ON NET EARNINGS THE CRITERIA USED TO DETERMINE IF PROFIT SHARING WILL BE MADE IS BASED ON METRICS DEVELOPED WITHIN FIVE AREAS, 20% EMPLOYEES, 15% SERVICE, 20% QUALITY, 35% FUNDING OUR FUTURE, AND 10% GROWTH EARNINGS IN EXCESS OF BUDGETED EARNINGS MUST BE AVAILABLE FOR PROFIT SHARING TO BE PAID THE OFFICERS', AS LISTED ON PART VII OF FORM 990, CALCULATION OF PROFIT SHARING IS IN PART BASED ON THE CONSOLIDATED NET EARNINGS

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 72-0535375
Name: LAFAYETTE GENERAL MEDICAL CENTER INC

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
JUAN J PEREZ-RUIZ MD	(I)	0	0	0	0	0	0	0
	(II)	214,889	0	0	3,231	5,111	223,231	0
DAVID CALLECOD	(I)	572,400	175,154	18,338	135,225	10,026	911,143	0
	(II)	0	0	0	0	0	0	0
PATRICK W GANDY JR	(I)	317,331	72,828	15,283	39,625	6,339	451,406	0
	(II)	0	0	0	0	0	0	0
ROGER MATTKE	(I)	290,031	66,413	5,090	42,725	12,348	416,607	0
	(II)	0	0	0	0	0	0	0
REBECCA F BENOIT	(I)	200,000	38,250	11,234	16,898	2,006	268,388	0
	(II)	0	0	0	0	0	0	0
GORDON E ROUNTREE JR	(I)	256,381	48,662	6,114	41,525	9,539	362,221	0
	(II)	0	0	0	0	0	0	0
ZIAD M ASHKAR MD	(I)	334,750	64,021	15,286	92,400	0	506,457	0
	(II)	0	0	0	0	0	0	0
KATHERINE HEBERT	(I)	187,387	28,670	3,768	32,351	9,409	261,585	0
	(II)	0	0	0	0	0	0	0
ANGELA MAYEUX-HEBERT MD	(I)	244,015	0	0	0	0	244,015	0
	(II)	0	0	0	0	0	0	0
CARRIE E TEMPLETON	(I)	140,000	28,000	4,085	4,770	528	177,383	0
	(II)	0	0	0	0	0	0	0
CAROLYN M HUVAL	(I)	150,960	17,586	0	29,896	5,369	203,811	0
	(II)	0	0	0	0	0	0	0

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LAFAYETTE GENERAL MEDICAL CENTER INC

Employer identification number
72-0535375

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	LOUISIANA PUBLIC FACILITIES AUTHORITY	72-0895871	546395H80	08-12-2010	84,137,555	TOWER RENOVATION PROJECT AND REFUND OF 08-19-98 ISSUE		X		X		X
B	LOUISIANA PUBLIC FACILITIES AUTHORITY	72-0895871		02-25-2011	3,850,000	REPLACE/UPGRADE CARDIAC CATH LAB		X		X		X
C	LOUISIANA PUBLIC FACILITIES AUTHORITY	72-0895871		07-26-2012	60,000,000	A&B-EXPANSION/RENOVATION/EQUIPPING OF OR/ER AREA AND PARKING FACILITY		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	2,110,000	1,666,018		
2	Amount of bonds legally defeased				
3	Total proceeds of issue	84,137,555	3,850,000	60,000,000	
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds	3,733,975			
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	1,550,751	59,703	414,018	
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	78,852,829	3,790,297	19,088,353	
11	Other spent proceeds				
12	Other unspent proceeds	40,497,629		40,497,629	
13	Year of substantial completion	2011	2011	2015	

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X			X		X		
15	Were the bonds issued as part of an advance refunding issue?		X		X		X		
16	Has the final allocation of proceeds been made?	X		X			X		
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X			

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	%		%		%		%	
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	%		%		%		%	
6	Total of lines 4 and 5	%		%		%		%	
7	Does the bond issue meet the private security or payment test?		X		X		X		
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?		X		X		X		

Part IV Arbitrage

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

Part IV Arbitrage *(Continued)*

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

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

Identifier	Return Reference	Explanation
See Additional Data Table		

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 72-0535375
Name: LAFAYETTE GENERAL MEDICAL CENTER INC

Form 990 Schedule K, Part VI - Supplemental Information

Identifier	Return Reference	Explanation
SCHEDULE K, PART I, LINE A, COLUMN C	MULTIPLE CUSIP NUMBERS	546395H98, 546395J21, 546395J39, 546395J47, 546395J54

Form 990 Schedule K, Part VI - Supplemental Information

Identifier	Return Reference	Explanation
SCHEDULE K, PART II, LINE 3, COLUMN C	SUPPLEMENTAL INFORMATION	BOTH SERIES A AND B BONDS WERE ISSUED AS DRAW-DOWN BONDS WITH ONLY $20 MILLION CUMULATIVE REQUESTED AT THE END OF THE TAX YEAR

Form 990 Schedule K, Part VI - Supplemental Information

Identifier	Return Reference	Explanation
SCHEDULE K, PART II, LINE 9	SUPPLEMENTAL INFORMATION	THE BOND DOCUMENTS DO REQUIRE COMPLIANCE WITH THESE SECTIONS AND THE REQUIREMENTS ARE REVI EWED PERIODICALLY TO ENSURE CONTINUED COMPLIANCE WITH PRIVATE BUSINESS TESTS OR THE PRIVAT E LOAN FINANCING TEST

Form 990 Schedule K, Part VI - Supplemental Information

Identifier	Return Reference	Explanation
SCHEDULE K, PART IV, LINE 7	SUPPLEMENTAL INFORMATION	THE BOND DOCUMENTS DO REQUIRE COMPLIANCE WITH THIS SECTION AND THE REQUIREMENTS ARE REVIEWED PERIODICALLY TO ENSURE CONTINUED COMPLIANCE WITH YIELD RESTRICTIONS AND ARBITRAGE

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LAFAYETTE GENERAL MEDICAL CENTER INC

Employer identification number
72-0535375

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

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

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

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

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

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	(e) Sharing of organization's revenues? No
(1) GBR LLC	G GARY GUIDRY IS A TRUSTEE OF LGMC AND IS A MEMBER OF GBR, LLC	1,175,524	LAFAYETTE GENERAL MEDICAL CENTER, INC HAS ENTERED INTO A CONTRACT WITH GBR, LLC TO PROVIDE CRITICAL CARE SERVICES, PULMONARY/VENTILATOR CARE MANAGEMENT SERVICES AND INTENSIVIST SERVICES FOR HOSPITAL'S ICU AND ASSUME THE ROLE OF MEDICAL DIRECTOR OF THE ICU TRUSTEE G GARY GUIDRY MD IS A MEMBER OF GBR, LLC IN ADDITION, GBR, LLC WAS PAID TO SERVE AS GRADUATE MEDICAL EDUCATION PROGRAM FACULTY		No
(2) SURGICAL HOSPITAL MANAGEMENT SYSTEM	PHILIP GACHASSIN, M D IS A TRUSTEE OF LGMC AND IS A MEMBER OF SHMS, LLC	500,000	LAFAYETTE GENERAL MEDICAL CENTER, INC HAS ENTERED INTO A CONTRACT WITH INTERESTED PERSON TO PROVIDE SURGICALIST SERVICES		No
(3) GACHASSIN LAW FIRM	PHILIP GACHASSIN, M D ,TRUSTEE OF LGMC, IS A FAMILY MEMBER OF OWNER OF FIRM	452,706	GACHASSIN LAW FIRM PROVIDES LEGAL SERVICES FOR LAFAYETTE GENERAL MEDICAL CENTER		No

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

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2012

Open to Public Inspection

Name of the organization
LAFAYETTE GENERAL MEDICAL CENTER INC

Employer identification number
72-0535375

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art	X	1	380,000	APPRAISED BY EXPERT
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (_____)				
26	Other ▶ (_____)				
27	Other ▶ (_____)				
28	Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . **29** 1

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		No
b	If "Yes," describe the arrangement in Part II			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31		No
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b	If "Yes," describe in Part II			
33	If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II			

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. 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.

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2012

Open to Public Inspection

Name of the organization
LAFAYETTE GENERAL MEDICAL CENTER INC

Employer identification number
72-0535375

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 2	TRUSTEES, CLAY ALLEN AND ROBERT GILES, ARE INVOLVED IN SEPARATE BUSINESS VENTURES TOGETHER THAT ARE WHOLLY UNRELATED TO THE ORGANIZATION
	FORM 990, PART VI, SECTION A, LINE 6	THE ORGANIZATION IS A NON-STOCK NOT-FOR-PROFIT CORPORATION WITH ONE CLASS OF MEMBERSHIP
	FORM 990, PART VI, SECTION A, LINE 7A	THE MEMBERS RATIFY THE SELECTION OF THE INDIVIDUALS THAT SERVE ON THE BOARD OF TRUSTEES (G OVERNING BODY) AFTER THOSE INDIVIDUALS HAVE BEEN SELECTED AS A TRUSTEE BY THE BOARD OF TRU STEES
	FORM 990, PART VI, SECTION A, LINE 7B	YES, THE INDIVIDUALS OF THE TRUSTEES (GOVERNING BODY) AND THE MEMBERS MUST BE APPROVED BY THE MEMBERSHIP BODY
	FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 IS REVIEWED BY THE ORGANIZATION'S ACCOUNTING STAFF AND A CPA FIRM THE COMPLE TED FORMS ARE REVIEWED BY THE OFFICERS AND THEN PRESENTED TO THE BOARD FOR REVIEW, COMMENT AND CORRECTIONS IF NEEDED BEFORE FILING WITH THE IRS
	FORM 990, PART VI, SECTION B, LINE 12C	AN ANNUAL SURVEY IS SENT TO THE BOARD MEMBERS AND OFFICERS REQUIRING THEM TO DISCLOSE CONF LICTS OF INTEREST AFTER RECEIPT OF THESE SURVEYS, THE GOVERENCE COMMITTEE AND ITS CHAIRPE RSON REVIEW ALL CONFLICTS AND REPORT ON SAME TO THE GOVERNANCE COMMITTEE THEREAFTER THE C HAIRPERSON OF THE GOVERNANCE COMMITTEE AND THE ORGANIZATIONS GENERAL COUNCIL (WHO ATTENDS ALL BOARD MEETINGS) INSURES THAT ALL CONFLICTS ARE TIMELY DISCLOSED AND APPROPRIATE RECUSA LS ARE MADE ON BUSINESS MATTERS THAT MAY BE RELATED TO THE CONFLICT
	FORM 990, PART VI, SECTION B, LINE 15	AN INDEPENDENT EXTERNAL CONSULTANT FIRM, SULLIVAN COTTER AND ASSOCIATES, IS ENGAGED BY THE COMPENSATION COMMITTEE OF THE BOARD OF TRUSTEES, WHICH IS COMPRISED OF DISINTERESTED DIRE CTORS, TO PREPARE COMPENSATION SURVEY AND FAIR MARKET VALUE REPORT THE COMPENSATION COMMI TTEE ANNUALLY REVIEWS THE MARKET COMPARABLES AND MAKES ADJUSTMENT THE PRESIDENT/CEOS COMPE NSATION THEREAFTER THIS SAME PROCESS IS FOLLOWED FOR THE FOLLOWING SENIOR EXECUTIVES OF T HE ORGANIZATION CHIEF OPERATING OFFICER, CHIEF FINANCIAL OFFICER, CHIEF NURSING OFFICER A ND GENERAL COUNSEL
	FORM 990, PART VI, SECTION C, LINE 19	BASIC FINANCIAL INFORMATION IS MADE AVAILABLE AND SENT OUT TO THE COMMUNITY BY MEANS OF TH E ORGANIZATION'S ANNUAL REPORT OTHER DOCUMENTS AND MORE DETAILED FINANCIAL INFORMATION AR E AVAILABLE TO THE PUBLIC UPON REQUEST WITHIN THE PARAMETERS OF REGULATORY / LEGAL AUTHORI TIES
	FORM 990, PART VII, SECTION A, LINE 1A	PAYMENTS TO THE PHYSICIANS THAT SERVE AS TRUSTEES WERE REPORTED ON 1099 MISC BOX 6 ALL SU CH PAYMENTS WERE IN CONSIDERATION FOR PROVIDING CALL COVERAGE IN OUR EMERGENCY ROOM, OR SE RVING AS MEDICAL DIRECTORS FOR VARIOUS HOSPITAL DEPARTMENTS NO PAYMENTS WERE MADE IN THEI R CAPACITY AS TRUSTEE THE PAYMENTS TO THE PHYSICIAN SERVING AS CHIEF OF STAFF WERE FROM A RELATED ORGANIZATION AS AN EMPLOYED PHYSICIAN
	FORM 990, PART XII, LINE 2C	THE PROCESS HAS NOT CHANED FROM THE PREVIOUS YEAR

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LAFAYETTE GENERAL MEDICAL CENTER INC

Employer identification number
72-0535375

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
(1) ST MARTIN HOSPITAL INC 210 CHAMPAGNE BOULEVARD BREAUX BRIDGE, LA 70517 26-4626264	HOSPITAL	LA	501(C)(3)	170(B)(1)(A) (III)	LAFAYETTE GENERAL MEDICAL CENTER	Yes	
(2) LAFAYETTE HEALTH VENTURES INC 1211 COOLIDGE STREET LAFAYETTE, LA 70503 72-1006966	PHYSICIAN PRACTICES	LA	501(C)(3)	509(A)(3)	LAFAYETTE GENERAL HEALTH SYSTEMS		No
(3) LAFAYETTE GENERAL HEALTH SYSTEMS INC 1214 COOLIDGE STREET LAFAYETTE, LA 70503 38-3646817	HEALTHCARE SUPPORT	LA	501(C)(3)	509(A)(3)			No
(4) UNIVERSITY HOSPITAL & CLINICS INC 1211 COOLIDGE STREET LAFAYETTE, LA 70503 46-2605366	HOSPITAL	LA	PENDING 501(C)(3)	170(B)(1)(A) (III)	LAFAYETTE GENERAL HEALTH SYSTEMS		No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1) LAFAYETTE INVESTMENT GROUP LLC 1000 WEST PINHOOK ROAD STE 206 LAFAYETTE, LA 70503 42-1594593	MANAGEMENT	LA	LAFAYETTE GENERAL MEDICAL CENTER	RELATED	118,436	1,534,739		No			No	29 430 %
(2) LAFAYETTE GENERAL SURGICAL HOSPITAL LLC 1000 WEST PINHOOK ROAD LAFAYETTE, LA 70503 48-1360080	SURGICAL HOSPITAL	LA	LAFAYETTE GENERAL MEDICAL CENTER	RELATED	2,452,080	2,667,003		No			No	50 000 %

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No
(1) GREATER LAFAYETTE PHYSICIANS HOSPITAL 117 AUDUBON BOULEVARD LAFAYETTE, LA 70503 72-1286969	SUPPORT SERVICES	LA	LAFAYETTE GENERAL MEDICAL CENTER	C			100 000 %	Yes	

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

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

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

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ST MARTIN HOSPITAL INC	L	1,373,404	COST
(2) ST MARTIN HOSPITAL INC	R	1,084,945	COST
(3) ST MARTIN HOSPITAL INC	Q	3,033,858	COST
(4) LAFAYETTE INVESTMENT GROUP LLC	K	1,068,093	CONTRACT
(5) LAFAYETTE GENERAL SURGICAL HOSPITAL LLC	Q	1,634,237	COST
(6) LAFAYETTE GENERAL SURGICAL HOSPITAL LLC	S	1,250,000	COST

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

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

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

Software ID:
Software Version:
EIN: 72-0535375
Name: LAFAYETTE GENERAL MEDICAL CENTER INC

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation

--> **Form 990, Schedule R, Part V - Transactions With Related Organizations**

(a) Name of other organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
ST MARTIN HOSPITAL INC	L	1,373,404	COST
ST MARTIN HOSPITAL INC	R	1,084,945	COST
ST MARTIN HOSPITAL INC	Q	3,033,858	COST
LAFAYETTE INVESTMENT GROUP LLC	K	1,068,093	CONTRACT
LAFAYETTE GENERAL SURGICAL HOSPITAL LLC	Q	1,634,237	COST
LAFAYETTE GENERAL SURGICAL HOSPITAL LLC	S	1,250,000	COST

LAFAYETTE GENERAL HEALTH SYSTEM

Consolidated Financial Statements

Years Ended September 30, 2013 and 2012

LAPORTE

Contents

LAPORTE
CPAs & BUSINESS ADVISORS

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Independent Auditor's Report

To the Board of Trustees
Lafayette General Health System
Lafayette, Louisiana

Report on the Financial Statements
We have audited the accompanying consolidated financial statements of Lafayette General Health System (the Organization) which comprise the consolidated balance sheets as of September 30, 2013 and 2012, and the related consolidated statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control Accordingly, we express no such opinion

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements

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

Opinion
In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Lafayette General Health System as of September 30, 2013 and 2012, and the results of its operations, changes in net assets, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America

Emphasis of Matter
As discussed in Note 1 to the consolidated financial statements, the Organization adopted the presentation and disclosure provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2011-07, *Presentation and Disclosure of Patient Service Revenue, Provisions for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities,* and changed its presentation of the provisions for bad debts in the consolidated statements of operations Our opinion is not modified with respect to this matter

LaPorte

A Professional Accounting Corporation

Metairie, LA
February 6, 2014

LAFAYETTE GENERAL HEALTH SYSTEM

Consolidated Balance Sheets
September 30, 2013 and 2012

	2013	2012
Assets		
Current Assets		
Cash and Cash Equivalents	**$ 58,471,397**	$ 25,285,300
Short-Term Investments	**388,395**	947,574
Patient Accounts Receivable, Less Allowance for Doubtful Accounts $38,760,896 in 2013 and $5,833,986 in 2012	**60,961,528**	61,950,698
Amounts Due from Third-Party Payors	**15,569,560**	-
Inventories	**11,752,126**	8,376,175
Other Current Assets	**11,027,745**	8,010,030
Total Current Assets	**158,170,751**	104,569,777
Noncurrent Assets		
Assets Limited as to Use		
Under Debt Agreements Held by Third Party	**3,045,229**	4,998,834
Board Designated for Property and Equipment Additions and Replacements	**81,750,880**	74,603,649
Total Assets Limited as to Use	**84,796,109**	79,602,483
Investments in Joint Ventures	**1,416,882**	1,405,404
Property and Equipment, Net	**215,035,548**	199,655,457
Unamortized Debt Issuance Costs	**1,965,329**	2,092,643
Other Assets	**22,990,416**	6,237,217
Total Noncurrent Assets	**326,204,284**	288,993,204
Total Assets	**$ 484,375,035**	$ 393,562,981

See notes to consolidated financial statements

LAFAYETTE GENERAL HEALTH SYSTEM

Consolidated Balance Sheets (Continued)
September 30, 2013 and 2012

	2013	2012
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable and Accrued Expenses	**$ 40,101,832**	$ 22,003,282
Salaries and Wages Payable	**11,340,436**	7,944,148
Amounts Due to Third-Party Payors	**6,349,114**	3,150,493
Line of Credit, Construction and Equipment Loans	**-**	5,000,000
Deferred Revenue	**34,571,686**	-
Current Portion of Self-Insurance Reserves	**4,727,228**	2,847,204
Current Portion of Capital Lease Obligation	**158,303**	493,231
Current Maturities of Long-Term Debt	**6,300,666**	5,541,491
Total Current Liabilities	**103,549,265**	46,979,849
Noncurrent Liabilities		
Self-Insurance Reserves, Less Current Portion	**1,365,081**	1,365,081
Accrued Postretirement Benefit Costs	**1,720,600**	2,598,200
Capital Lease Obligation, Less Current Portion	**3,567,584**	2,896,024
Long-Term Debt, Less Current Portion, Net of Discount	**148,583,667**	140,057,031
Total Noncurrent Liabilities	**155,236,932**	146,916,336
Total Liabilities	**258,786,197**	193,896,185
Net Assets		
Noncontrolling Interest in Subsidiaries	**5,108,653**	4,391,754
Unrestricted Net Assets	**220,480,185**	195,275,042
Total Net Assets	**225,588,838**	199,666,796
Total Liabilities and Net Assets	**$ 484,375,035**	$ 393,562,981

See notes to consolidated financial statements

LAFAYETTE GENERAL HEALTH SYSTEM

Consolidated Statements of Operations and Changes in Net Assets
For the Years Ended September 30, 2013 and 2012

	2013	2012
Unrestricted Revenues, Gains and Other Support		
Net Patient Service Revenues	**$ 423,247,321**	$ 308,343,240
Provision for Bad Debts	**(70,665,651)**	(30,774,070)
Net Patient Service Revenues Less Provisions for Bad Debts	**352,581,670**	277,569,170
Other Operating Revenues	**11,481,165**	12,338,303
Total Revenues, Gains and Other Support	**364,062,835**	289,907,473
Operating Expenses		
Salaries, Wages, and Benefits	**139,921,670**	117,448,985
Medical Supplies and Drugs	**80,988,083**	70,255,905
Contract Services	**48,018,827**	30,014,591
Utilities and Equipment Rentals	**32,680,648**	24,854,133
Depreciation and Amortization	**18,197,022**	17,487,014
Provision for Bad Debts	**370,223**	281,816
Interest Expense	**7,007,116**	6,663,493
Insurance Expense	**4,835,779**	4,152,614
Other Expenses	**13,114,584**	9,939,973
Total Operating Expenses	**345,133,952**	281,098,524
Operating Income	**18,928,883**	8,808,949
Non-Operating Income (Loss)		
Interest and Dividend Income	**2,916,268**	2,018,028
Realized Gains on Investments	**4,753,886**	3,360,117
Unrealized Gain (Loss) on Investments	**(291,291)**	4,722,447
Gain (Loss) on Sale/Disposal of Assets	**571,952**	183,208
Other Revenue (Expense), Net	**290,596**	695,044
Total Non-Operating Income (Loss)	**8,241,411**	10,978,844
Excess of Revenues over Expenses	**27,170,294**	19,787,793
Attributable to Noncontrolling Interest	**1,965,151**	1,996,200
Excess of Revenues Over Expenses Attributable to the Health System	**$ 25,205,143**	$ 17,791,593

See notes to consolidated financial statements

Consolidated Statements of Operations and Changes in Net Assets (Continued)
For the Years Ended September 30, 2013 and 2012

	September 30, 2013			September 30, 2012		
	Total	Controlling Interest	Noncontrolling Interests	Total	Controlling Interest	Noncontrolling Interests
Unrestricted Net Assets:						
Excess of Revenues over Expenses	**$ 27,170,294**	**$ 25,205,143**	**$ 1,965,151**	$ 19,787,793	$ 17,791,593	$ 1,996,200
Contributions from Noncontrolling Interests	**1,748**	**-**	**1,748**	87,752	-	87,752
Distributions Paid to Noncontrolling Interests	**(1,250,000)**	**-**	**(1,250,000)**	(975,000)	-	(975,000)
Increase in Net Assets	**25,922,042**	**25,205,143**	**716,899**	18,900,545	17,791,593	1,108,952
Net Assets:						
Beginning of the Year	**199,666,796**	**195,275,042**	**4,391,754**	180,766,251	177,483,449	3,282,802
End of the Year	**$225,588,838**	**$220,480,185**	**$ 5,108,653**	$199,666,796	$195,275,042	$ 4,391,754

See notes to consolidated financial statements

LAFAYETTE GENERAL HEALTH SYSTEM

Consolidated Statements of Cash Flows
For the Years Ended September 30, 2013 and 2012

	2013	2012
Cash Flows from Operating Activities		
Excess of Revenues over Expenses Attributable to the Health System	**$ 25,205,143**	$ 17,791,593
Adjustments to Reconcile Excess of Revenues over Expenses to Net Cash Provided by Operating Activities		
Depreciation and Amortization	**18,197,022**	17,488,067
Provision for Doubtful Accounts	**71,035,874**	31,055,886
Gain (Loss) on Sale/Disposal of Assets	**(571,952)**	(183,208)
Unrealized (Gains) Losses on Investments	**291,291**	(4,722,447)
Equity in Earnings of Joint Ventures	**(11,478)**	(103,321)
Noncontrolling Interests in Subsidiaries	**1,965,151**	1,996,200
Changes in Operating Assets and Liabilities		
Patient Accounts Receivable	**(70,047,064)**	(51,779,934)
Amounts Due from/to Third-Party Payors	**(12,370,939)**	2,971,761
Inventories	**(3,375,951)**	(817,613)
Other Assets	**(19,643,240)**	(2,272,869)
Accounts Payable and Accrued Expenses	**21,494,838**	3,043,881
Deferred Revenue	**34,571,686**	-
Self-Insurance Reserves	**1,880,024**	(738,656)
Other Liabilities	**(854,357)**	(389,521)
Net Cash Provided by Operating Activities	**67,766,048**	13,339,819
Cash Flows from Investing Activities		
Purchase of Property and Equipment	**(34,668,784)**	(28,353,049)
Proceeds from Sale of Assets	**2,562,985**	310,000
Net (Increase) Decrease in Assets Whose Use is Limited	**(5,484,917)**	(4,795,216)
Net Increase in Short-Term Investments	**559,179**	(181,697)
Net Cash Used in Investing Activities	**(37,031,537)**	(33,019,962)
Cash Flows from Financing Activities		
Repayment of Long-Term Debt	**(5,737,432)**	(3,574,227)
Proceeds from Issuance of Long-Term Debt	**15,000,000**	21,489,193
Cash Paid to Issue New Debt	**-**	(414,018)
Principal Payments under Capital Lease Obligations	**(562,730)**	(518,614)
Net Construction and Equipment Loan Activity	**(5,000,000)**	648,822
Distributions to Minority Interest Partners, Net of Contributions	**(1,248,252)**	(887,248)
Net Cash Provided by Financing Activities	**2,451,586**	16,743,908
Change in Cash and Cash Equivalents	**33,186,097**	(2,936,235)
Cash and Cash Equivalents		
Beginning	**25,285,300**	28,221,535
Ending	**$ 58,471,397**	$ 25,285,300

See notes to consolidated financial statements

Note 1. Nature of Business and Significant Accounting Policies

Reporting Entity and Nature of Business:

The accompanying consolidated financial statements include the accounts of the entities detailed below, which are collectively referred to as the Organization There are no other entities whose financial statements should be consolidated and presented with these consolidated financial statements

Lafayette General Health System, Inc. (LGHS) is a not-for-profit Louisiana corporation, organized on a non-stock basis to operate exclusively for the benefit of, perform functions of, and to carry out the purposes of Lafayette General Medical Center, Inc , Lafayette Health Ventures, Inc , St Martin Hospital, Inc , and University Hospital and Clinics, Inc

Lafayette General Medical Center, Inc. (LGMC) is a not-for-profit Louisiana corporation, organized on a non-stock basis to provide medical care to the residents of southwest Louisiana It is governed by a board of trustees The trustees are elected from the general board membership, which consists of not more than 50 members LGMC is located in Lafayette, Louisiana and operates 377 beds which include 15 LDRs, 24 mental health unit beds, 25 neonatal ICU bassinets and 26 nursery bassinets

Lafayette Health Ventures, Inc. (LGMD) is operating as a non-profit Delaware corporation, effective May 2011 It primarily operates physician practices, with specialties including family practice, internal medicine, Ob/Gyn, medical oncology, and cardiology

University Hospital & Clinics, Inc. (UHC), was incorporated on April 18, 2013 as a not-for-profit Louisiana corporation, and organized on a non-stock basis LGHS became the sole member of UHC on May 17, 2013, LGHS and UHC entered into a Cooperative Endeavor Agreement (CEA) with the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College (LSU), the Louisiana Division of Administration, acting through the Commissioner (DOA), and the State of Louisiana, through the Division of Administration (the State), and the Louisiana Department of Health and Hospitals, acting through its Secretary (DHH) In accordance with and subject to the terms of the CEA, UHC assumes responsibility for operating the hospital known as University Medical Center in Lafayette, Louisiana (Hospital), LSU will lease to UHC the hospital building and related facilities (Facility) in which LSU operated the Hospital together with all furniture, fixtures and equipment used in connection with the Hospital's operations, UHC will purchase from LSU consumable inventory necessary for the continued operation of the Hospital, and, UHC and LGHS commit to support LSU's academic, clinical, and research missions The CEA has an initial term of 10 years On June 24, 2013, the lease between LSU and UHC officially commenced and UHC assumed operations for the Hospital The lease agreement has an initial term of 10 years See Notes 1 and 14 for further details on the CEA and lease agreement

Note 1. Nature of Business and Significant Accounting Policies (Continued)

The consolidated financial statements also include the accounts of the following entities in which **LGMC** has a controlling interest

Greater Lafayette Physicians Hospital Organization, Inc. (PHO) is a wholly-owned physician-hospital organization that currently negotiates managed care contract arrangements

Lafayette General Surgical Hospital, LLC (LGSH) operates a short-stay hospital in Lafayette, Louisiana LGMC has a 50% ownership interest in LGSH The operating agreement of LGSH provides LGMC a controlling interest

Lafayette Investment Group, LLC (LIG) was organized to operate a short-stay hospital and medical office building in Lafayette, Louisiana, that houses LGSH LGMC has a 51 72% ownership interest in LIG, and LGSH has a 25 96% ownership interest in LIG

St. Martin Hospital Inc. (SMH) is a non-profit Louisiana corporation that is currently a wholly owned subsidiary of LGMC The entity operates a 25 licensed bed critical access hospital SMH leases the hospital facilities under the terms of a twenty five year arrangement with Hospital Service District No 2 of St Martin Parish, LA Under the terms of the lease, detailed more fully in Note 9, SMH assumed all operations for the Service District as of that date

Significant Accounting Policies:

Principles of Consolidation The accompanying consolidated financial statements include the accounts of Lafayette General Health System, Inc , its wholly owned subsidiaries and entities in which the Organization has a controlling financial interest as indicated above All significant inter-company balances and transactions have been eliminated in consolidation

Accounting Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period Of particular significance to the Organization's consolidated financial statements are estimates involving allowances for doubtful accounts and estimates of amounts to be received under government healthcare and other provider contracts Actual results could differ from those estimates

Financial Statement Presentation Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions Accordingly, net assets of the Organization and changes therein are classified and reported as permanently restricted, temporarily restricted, or unrestricted At September 30, 2013 and 2012, and for the years then ended, all of the Organization's net assets were unrestricted

Note 1. Nature of Business and Significant Accounting Policies (Continued)

Cash Equivalents Cash equivalents include highly liquid investments with a maturity of three months or less when purchased

Short-Term Investments Short-term investments consist of highly liquid investments with a maturity of more than three months, when purchased, and a current maturity of less than one year Short-term investments are stated at fair value based on quoted market values

Inventories Inventories, which consist primarily of drugs and supplies, are stated at the lower of average cost or market

Assets Whose Use is Limited Assets whose use is limited include investments held by trustees under indenture agreements, the Organization's self-insurance program, and assets designated by the board for future capital improvements, over which the board retains control and may at its discretion subsequently use for other purposes These investments are considered to be limited as to use, however, they are not considered to be restricted Assets whose use is limited that are specifically held by the trustee to make bond principal payments are classified as current assets in the consolidated balance sheets

Physician Recruiting Agreements In order to recruit physicians to meet the needs of the facilities and the communities they serve, the Organization enters into certain minimum revenue guarantee and subsidy arrangements to assist the recruited physicians during the period they are relocating and establishing their practices The funds expended under the arrangements are considered advances until the conclusion of the defined guarantee period when a note receivable is recorded Once the notes are recorded, they bear interest at prevailing rates and are due in monthly installments (typically 36 months) The notes contain provisions that state the monthly payment will be forgiven if the physician is in compliance with the terms of the agreement All forgiveness is recognized monthly in the period incurred

Investments Investments in equity securities with readily determinable fair values are measured at fair values in the consolidated balance sheets Other investments consist primarily of money market funds, equity mutual funds, and fixed income funds of the U S government and government agencies Investments in equity mutual funds, with readily determinable fair values and all investments in fixed income funds are stated at fair value based on quoted market values Investments in equity securities, equity mutual funds and fixed income funds are classified as noncurrent due to the Organization's intent to hold the investment for long-term purposes Investments classified as long-term may be sold before their maturities to fund working capital or for other purposes

Realized and unrealized gains and losses on investments are recorded in the consolidated statements of operations and changes in net assets, unless their use is temporarily or permanently restricted by explicit donor stipulation or law Dividends, interest, and other investment income are recorded as increases in unrestricted net assets unless the use is restricted by donor Realized gains and losses are determined using the specific identification method

Note 1. Nature of Business and Significant Accounting Policies (Continued)

Investments in joint ventures and other investees are accounted for under the cost or equity method depending on the ownership percentage and the level of control exercised by the Organization

Deferred Revenue The balance in this account consists of that portion of Medicaid supplemental payments under the CEA described above The Organization is responsible for providing services associated with these payments into its next fiscal year-end

Property and Equipment Property and equipment are recorded at acquisition cost, including interest expense capitalized during construction Interest expense of approximately $381,000 and $89,000, was capitalized in 2013 and 2012, respectively Donated property and equipment are recorded at fair value at the date of donation, which is then treated at cost Depreciation and amortization of property and equipment is calculated using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years

Unamortized Debt Issuance Costs Costs related to the issuance of revenue bonds are deferred and amortized over the lives of the bonds using the straight-line method, which approximates the interest method

Accrued Postretirement Benefits and Self-Insurance Reserves The liabilities for accrued postretirement benefits and self-insurance reserves, which include health insurance, workers' compensation, and medical malpractice claims, include estimates for the ultimate costs for both reported claims and claims incurred but not reported These estimates incorporate past experience, as well as other considerations including the nature of claims, industry data, relevant trends, and the use of actuarial information

Noncontrolling Interest The interest held by third parties in subsidiaries owned or controlled by the Organization is reported in the consolidated balance sheets Interest reported in the consolidated statements of operations and changes in net assets reflects the respective interest in the income or loss of subsidiaries attributable to the third parties, the effect of which is removed from the Organization's results of operations

Impairment of Long-Lived Assets When events or changes in circumstances indicate the carrying amount of property and equipment, and intangible or other long-lived assets related to specifically acquired assets may not be recoverable, an evaluation of the recoverability of currently recorded costs is performed

Fair Value of Financial Instruments The following methods and assumptions were used by the Organization in estimating the fair value of their financial instruments

Current Assets and Liabilities - The Organization considers the carrying amounts of financial instruments classified as current assets and liabilities to be a reasonable estimate of their fair values

Note 1. Nature of Business and Significant Accounting Policies (Continued)

Investments - The fair values of the Organization's marketable equity securities are based on quoted market prices in an active market The carrying amounts of other investments approximate fair value

Long-Term Debt - When practicable to estimate, the fair values of the Organization's long-term financial instruments are based on (a) currently traded values of similar financial instruments, (b) discounted cash flows methodologies utilizing currently available borrowing rates

Statement of Operations and Changes in Net Assets Transactions deemed to be ongoing, major, or central to the provision of health care services are reported within operating income Peripheral or incidental transactions are reported as non-operating revenues and expenses Investment income, which includes changes in unrealized gains and losses on investments, is reported as non-operating revenue

Performance Indicator (Excess of Revenues Over Expenses) Includes operating income and nonoperating income (losses) The performance indicator excludes, when present, certain changes in pension obligations and contributions for capital expenditures, distributions, and net assets released from restricted funds

Reclassifications Certain reclassifications have been made to prior year balances to conform to the current year presentation

Net Patient Service Revenues, Patient Accounts Receivable, and Amounts Due to or from Third-Party Payors The Organization provides medical services to government program beneficiaries and has agreements with other third-party payors that provide payments at amounts different from established rates Payment arrangements include prospectively determined rates per discharge, prospectively determined rates per procedure, reimbursed costs, discounted charges, and per diem payments Net patient service revenue is reported at the estimated net realizable amounts billed to patients, third-party payors, and others for services rendered The percentage of total net patient service revenue derived from services furnished to Medicare and Medicaid program beneficiaries was approximately 49% and 33% in 2013 and 2012, respectively

SMH is approved for "critical access" status under the Medicare Rural Hospital Flexibility Program States were allowed to designate this status to rural facilities meeting the program criteria Medicare payments for inpatient/outpatient services under critical access status are determined on the basis of reasonable allowable costs Inpatient case services rendered to SMH Medicaid program beneficiaries are paid at prospectively determined rates per day Most outpatient services rendered to SMH Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology subject to an outpatient adjustment determined by DHH

Note 1. Nature of Business and Significant Accounting Policies (Continued)

LGMC and SMH formed collaborations with the State, units of state government in Louisiana, and other healthcare providers, to more fully fund the Medicaid program and ensure the availability of quality healthcare services for the low income and needy population The purpose of the collaborations is to create vehicles to provide charity care services in the providers' communities served The provision of this care directly to low income and needy patients will result in the alleviation of the expense of public funds the governmental entities previously expended on care, thereby allowing the governmental entities to increase support for the state Medicaid program up to federal Medicaid Upper Payment Limits (UPL)

Federal matching funds are not available for Medicaid payments that exceed UPLs Each State's UPL methodology must comply with its State plan and be approved by the Centers for Medicare & Medicaid Services (CMS) Under the State's methodology, LGMC and SMH received funding from the State of Louisiana during the fiscal years ended September 30, 2013 and 2012, collectively totaling $4,617,339 and $7,800,765, respectively, which is included on the statement of operations as a component of net patient service revenue

As mentioned above, LGHS and UHC also collaborated with the State through a CEA and related lease, assuming operational responsibility for LSU's teaching Hospital in Lafayette Louisiana The Centers for Medicare & Medicaid Services (CMS) has provided for direct graduate medical education payments and indirect medical education reimbursement (DGME and IME) to LSU The DGME and IME payment rules establish "caps" on the number of residency positions that are reimbursable but allow the caps (the "Residency Caps") to be shared among and/or affiliated to other hospitals under certain circumstances In order for LSU to continue to effectively provide the LSU GME Programs, LSU transferred certain Residency Caps to Lafayette General Medical Center The CEA also provides for other cost-based funding to LGMC and Louisiana Medicaid uncompensated care payments to UHC for the provision of health care services to UHC's Medicaid and self-pay / uninsured patients in a given State fiscal year During fiscal year ended September 30, 2013, LGMC and UHC recognized a total of $49,907,337 and $13,877,175, respectively, as a component of net patient service revenue, in accordance with the terms of the CEA LGMC has also recorded deferred revenue of $34,571,686 associated with payments received for its CEA commitments for the remaining portion of the State fiscal year ended June 30, 2014

Retroactive settlements are provided for in some of the governmental payment programs outlined above, based on annual cost reports and regulatory audit Such settlements are estimated and recorded as amounts due to or from third-party payors in the consolidated financial statements The differences between these estimates and final determination of amounts to be received or paid are based on audits by fiscal intermediaries and are reported as adjustments to net patient service revenue when such determinations are made As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term These adjustments resulted in an increase to net patient service revenue of $68,918 and $602,109 in 2013 and 2012, respectively

Note 1. Nature of Business and Significant Accounting Policies (Continued)

The Organization's Medicare and Medicaid cost reports have been settled through the years ended September 30, as shown in the table below

	Medicare	Medicaid
LGMC	2009	2009
SMH	2010	2010
LGSH	2010	2009
UHC	*	*

* UHC has retained a June 30 year end for cost reporting purposes As the effective date of the CEA was June 24, 2013, the last week of June 2013 will be included in the June 30, 2014 cost report when filed for UHC LSU has filed a closing cost report through June 23, 2013 Settlement or recoupment actions associated with the closing cost report remain the responsibility of LSU

The effect of any adjustments that may be made to cost reports still subject to review at September 30, 2013, will be reported in the Organization's consolidated operations as such determinations are made

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation The Organization believes it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrong doing While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties, and exclusion from the Medicare and Medicaid programs

To ensure accurate payments to providers, the Tax Relief and Healthcare Act of 2006 mandated the Centers for Medicare & Medicaid Services (CMS) to implement a Recovery Audit Contractor (RAC) and Medicaid Integrity Contractor (MIC) programs on a permanent and nationwide basis The programs use RACs and MICs to search for potentially improper Medicare and Medicaid payments that may have been made to health care providers that were not detected through existing CMS program integrity efforts, on payments that have occurred at least one year ago but not longer than three years ago Once a RAC or MIC identifies a claim it believes to be improper, it makes a deduction from the provider's Medicare and Medicaid reimbursement in an amount estimated to equal the overpayment

The Organization will deduct from revenue amounts assessed under the RAC and MIC audits at the time a notice is received until such time that estimates of net amounts due can be reasonably estimated RAC and MIC assessments are anticipated, however, the outcome of such assessments is unknown and cannot be reasonably estimated Management has determined RAC and MIC assessments to be insignificant to date

Note 1. Nature of Business and Significant Accounting Policies (Continued)

Patient accounts receivable are reported at net realizable value Accounts are written off when they are determined to be uncollectible based upon management's assessment of individual accounts Patients' accounts receivable are reduced by an allowance for doubtful accounts In evaluating the collectability of patients' accounts receivable, the Organization analyzes its past history and identifies trends to estimate the appropriate allowance for doubtful accounts Management regularly reviews data about the Organization's major payor sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts For receivables associated with services provided to patients who have third-party coverage, the Organization analyzes contractually due amounts and provides an allowance for doubtful accounts, if necessary (e g , for expected uncollectible deductibles and copayments on accounts for which the third-party payor has not yet paid, or for payors who are known to be having financial difficulties that make the realization of amounts due unlikely) For receivables associated with self-pay patients, those with no third-party coverage, the Organization records a significant provision for bad debts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible The difference between the standard rates (or the discounted rates if negotiated) and the amounts actually collected, after all reasonable collection efforts have been exhausted, is written-off against the allowance for doubtful accounts

The Organization's allowance for uncollectible accounts increased to 91% of self pay accounts receivable at September 30, 2013, from 39% of self pay accounts receivable at September 30, 2012 The Organization has experienced an increase in charity care and bad debt write-offs as a result of rising patient responsibilities due in part to high deductible and high co-pay insurance plans, and an overall increase in uninsured patients resulting from the collaboration with the State to operate the former LSU teaching hospital in Lafayette which serves a predominately Medicaid and uninsured population

During 2013, the Organization changed its policy for accounting for write-offs of uninsured patient receivables subject to installment payment arrangements This change did not have a material impact on the provision for bad debts recognized during the year The Organization did not change its charity care or uninsured discount policies during fiscal years 2013 or 2012

The Organization recognizes patient service revenue associated with services provided to patients who have third-party payor coverage on the basis of contractual rates for the services rendered For uninsured patients that do not qualify for charity care, the Organization recognizes revenue on the basis of its standards rates for services provided On the basis of historical experience, a significant portion of the Organization's uninsured patients will be unable or unwilling to pay for the services provided, thus, the Organization records a significant provision for bad debts related to uninsured patients in the period the services are provided

Note 1. Nature of Business and Significant Accounting Policies (Continued)

The percentage of patient service revenue, net of contractual allowance and discounts (but before the provision for bad debts), derived from these major payor sources as of September 30, 2013 and 2012 are as follows

	2013	2012
Third-party Payors	**79%**	88%
Self Pay	**21%**	12%
Total All Payors	**100%**	100%

Charity Care The Organization provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates Because the Organization does not pursue collection of amounts determined to qualify as charity care, and these amounts are not expected to result in cash flows, they are not reported as revenue Charges foregone, based on established rates and estimated charity care costs, are shown below for the years ended September 30, 2013 and 2012, respectively

	2013		2012	
	Charges Foregone	**Estimated Costs In Excess of Payments**	Charges Foregone	Estimated Costs In Excess of Payments
Charity Care	**$31,056,922**	**$ 6,975,385**	$11,768,882	$ 2,835,124

The Organization estimates its cost of care provided under its charity care programs by applying a ratio of direct and indirect costs to charges to gross uncompensated revenue associated with providing care to charity patients

Income Taxes LGMC, UHC, LGMD, and SMH are exempt from federal income taxes on related income under Internal Revenue Code (IRC) Section 501(a) as organizations described in Section 501(c)(3) PHO operates as a not-for-profit organization under Louisiana statues, however, PHO is subject to federal income taxes and state franchise taxes PHO has also incurred operating losses LGSH and LIG are for-profit Louisiana limited liability corporations

Uncertain Tax Positions The Organization accounts for uncertain tax positions in accordance with Financial Accounting Standards Board (FASB) ACS 740 FASB ACS 740 prescribes a recognition threshold and measurement process for financial statement recognition of uncertain tax positions taken or expected to be taken in a tax return The interpretation also provides guidance on recognition, de-recognition, classification, interest and penalties, accounting in interim periods, disclosure and transition

Note 1. Nature of Business and Significant Accounting Policies (Continued)

The Organization's various federal income tax and exempt organization income tax returns (IRS Forms 1065, 1120, and 990), whether filed on a calendar or fiscal year basis, are subject to examination by the IRS The income tax returns for years 2010 through 2012 are subject to examination by the taxing authorities, generally for three years after they are filed

New Accounting Pronouncements adopted On October 1, 2012, the Organization adopted the provisions of FASB Accounting Standards Update (ASU) 2010-28, *Intangibles—Goodwill and Other (Topic 350): When to Perform Step 2 of the Goodwill Impairment Test for Reporting Units with Zero or Negative Carrying Amounts - a consensus of the FASB Emerging Issues Task Force.* In December 2010, the FASB issued amended accounting guidance relating to the goodwill impairment test for reporting units with zero or negative carrying amounts For those reporting units with zero or negative carrying amounts, an entity is required to perform "Step Two" of the goodwill impairment test if it is more likely than not that a goodwill impairment exists In determining whether it is more likely than not that goodwill impairment exists, an entity should consider whether there are any adverse qualitative factors indicating that an impairment may exist The adoption of this ASU had no significant effect on the Organization's financial statements

On October 1, 2012 the Organization adopted the provisions of FASB Accounting Standards Update (ASU) 2011-08, *Intangibles—Goodwill and Other (Topic 350): Testing Goodwill for Impairment.* In September 2011, the FASB issued guidance to amend and simplify the rules related to testing goodwill for impairment The revised guidance allows an entity to make an initial qualitative evaluation, based on the entity's events and circumstances, to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying amount The results of this qualitative assessment determine whether it is necessary to perform the currently required two-step impairment test The adoption of this ASU had no significant effect on the Organization's financial statements

On October 1, 2012 the Organization adopted the provisions of FASB Accounting Standards Update (ASU) 2011-07, *Health Care Entities (Topic 954): Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities - a consensus of the FASB Emerging Issues Task Force.* This guidance which amends the current presentation and disclosure requirements for health care entities that recognize significant amounts of patient service revenue at the time the services are rendered without assessing the patient's ability to pay This guidance requires health care entities to reclassify the provision for bad debts from an operating expense to a deduction from patient service revenues In addition, this guidance requires more disclosure on the policies for recognizing revenue, assessing bad debts, as well as quantitative and qualitative information regarding changes in the allowance for doubtful accounts This guidance has been applied retrospectively to all prior periods presented The adoption of this ASU resulted in the Organization reclassifying $30,774,070 of the provision of bad debts previously reported as an operating expense in the 2012 financial statements

Note 1. Nature of Business and Significant Accounting Policies (Continued)

The Organization continues to report the provision as an operating expense for subsidiaries that assess the patient's ability to pay at the time services are rendered Expanded disclosures required by the ASU are included in above

On October 1, 2012, the Organization adopted the provisions of FASB Accounting Standards Update (ASU) 2011-04, *Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs.* The FASB issued this updated accounting guidance related to fair value measurements and disclosures that result in common fair value measurements and disclosures between U S GAAP and International Financial Reporting Standards This guidance included amendments that clarify the application of existing fair value measurement requirements, in addition to other amendments that change principles or requirements for measuring fair value and for disclosing information about fair value measurements The Organization's fair value measurement disclosures are included in Note 5

Note 2. Net Patient Service Revenues

Net patient service revenues for the years ended September 30, 2013 and 2012, were as follows

	2013	2012
Gross Patient Service Revenue	**$ 1,181,072,516**	$ 930,178,395
Provisions for Contractual and Other Adjustments	**(726,768,273)**	(610,066,273)
Charges Forgone for Charity Care	**(31,056,922)**	(11,768,882)
Net Patient Service Revenue	**$ 423,247,321**	$ 308,343,240

Note 3. Business and Credit Concentration

The Organization grants credit to patients, substantially all of whom are local residents The Organization generally does not require collateral or other security in extending credit to patients, however, it routinely obtains assignment of (or is otherwise entitled to receive) patient benefits payable under their health insurance programs, plans, or policies (e g , Medicare, Medicaid, Blue Cross, health maintenance organizations, and commercial insurance policies)

Note 3. Business and Credit Concentration (Continued)

As more fully discussed in Note 1, the Organization reports accounts receivable net of estimated allowances for uncollectible accounts and adjustments To provide for accounts receivable that could become uncollectible in the future, the Organization establishes an allowance for uncollectible accounts to reduce the carrying amount of such receivables to their estimated net realizable value The amount charged to the provision for doubtful accounts is based upon the Organization's assessment of historical and expected net collections, business and economic conditions, and trends in government reimbursement Uncollectible accounts are written off when the Organization has determined the account will not be collected

The approximate percentages of net patient accounts receivable by payor at September 30, 2013 and 2012, were as follows

	2013	2012
Managed Care \ Commercial	**39 %**	47 %
Medicare	**23**	17
Medicaid	**7**	6
Other Third-Party Payors	**6**	6
Self-Pay Patients	**25**	24
	100 %	100 %

The Hospital maintains cash balances at several financial institutions located primarily in Louisiana Accounts at each institution are secured by the Federal Deposit Insurance Corporation up to an aggregate per depositor of $250,000

As of September 30, 2013, the Organization reported cash and cash equivalents balances of $58,471,397 Certain deposits exceed the amount of insurance coverage The Organization's policy is to place its cash and cash equivalent deposits with high credit quality financial institutions Accordingly, management does not believe these excess deposits expose the Organization to a significant risk of loss

The Organization has entered into a daily overnight repurchase agreement with one financial institution, which is a cash sweep service arrangement The arrangement withdraws and deposits cash balances above a specified dollar amount from one of the Organization's deposit accounts daily and invests it in short-term government securities overnight The dollar amount associated with this repurchase agreement and included in the total cash and cash equivalents balances referenced above was $17,976,325 as of September 30, 2013

Note 4. Short-Term Investments and Assets Limited as to Use

At September 30, 2013 and 2012, the Organization had short-term investments consisting of equity interests in a series of commingled private trusts established under the Louisiana Hospital Investment Pool program and other pools The Organization reports the value of its pro rata share of these trusts at estimated fair market value as determined by the fair value of all underlying securities, held by the trusts Short-term investments, at September 30, 2013 and 2012, were primarily invested in money market funds The balance in short-term investments was $388,395 and $947,574 at September 30, 2013 and 2012, respectively

Assets limited as to use at September 30, 2013 and 2012, were as follows

	2013	2012
Under Debt Agreement Held by Third Party		
Cash and Cash Equivalents	**$ 497,629**	$ 3,088,134
Loan Participation Interests (Note 8)	**2,547,600**	1,910,700
	3,045,229	4,998,834
By Board for Property and Equipment Additions and Replacements		
Equity Mutual Funds	**39,636,886**	37,964,569
Fixed Income Funds	**38,166,270**	32,216,041
Cash and Cash Equivalents	**3,931,097**	3,921,505
Other	**16,627**	501,534
	81,750,880	74,603,649
Total Assets Whose Use is Limited	**$ 84,796,109**	$ 79,602,483

Note 5. Fair Value Measurements

The fair value measurements are based on a framework that provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements)

Note 5. Fair Value Measurements (Continued)

The three levels of the fair value hierarchy are described as follows

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access
Level 2	Inputs to the valuation methodology include • quoted prices for similar assets or liabilities in active markets, • quoted prices for identical or similar assets or liabilities in inactive markets, • inputs other than quoted prices that are observable for the asset or liability, • Inputs that are derived principally from or corroborated by observable market data by correlation or other means If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs

A description of the valuation methodologies used for assets measured at fair value is as follows

- Common stocks, corporate bonds and U S government securities, when present are valued at the closing price reported on the active market on which the individual securities are traded
- Mutual Funds are valued at the net asset value (NAV) of shares held at year end
- Money Market Funds and certificates of deposit are reported at the net asset value and amount reported by the issuing financial institution, respectively
- Pooled Investment accounts are valued at the liquidation value of the underlying instruments
- Insurance Company Group Annuity Contracts are carried at contract value as reported by the insurance company, which approximates fair value

Note 5. Fair Value Measurements (Continued)

The following table sets forth, by level within the fair value hierarchy, the Organization's assets at fair value as of September 30, 2013

	Fair Value	Level 1	Level 2	Level 3
Mutual Funds				
Equity Funds	$40,209,511	$40,209,511	$ -	$ -
Fixed Income Funds	38,166,270	38,166,270		
Total Mutual Funds	78,375,781	78,375,781	-	-
Cash Equivalents, Money Market				
and Certificates of Deposit	3,931,097	3,931,097	-	-
Pooled Investment Accounts	388,395	-	388,395	-
Marketable Equity Securities	451,500	451,500	-	-
Insurance Company Group Annuity Contract	1,137,322	-	1,137,322	-
Other	16,627	-	16,627	-
Total	$84,300,722	$82,758,378	$1,542,344	$ -

These instruments are included on the Organization's September 30, 2013, balance sheet under the following captions

Short-Term Investments	$ 388,395
Assets Limited as to Use	81,750,880
Items Included as a Component of Other Noncurrent Assets	
Marketable Equity Securities	451,500
Deferred Compensation Arrangement Assets	1,709,947
Total	$ 84,300,722

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of September 30, 2012

	Fair Value	Level 1	Level 2	Level 3
Mutual Funds				
Equity Funds	$38,291,246	$38,291,246	$ -	$ -
Fixed Income Funds	32,216,041	32,216,041	-	-
Total Mutual Funds	70,507,287	70,507,287	-	-
Cash Equivalents, Money Market				
and Certificates of Deposit	3,921,505	3,921,505	-	-
Pooled Investment Accounts	947,574	-	947,574	-
Marketable Equity Securities	449,750	449,750	-	-
Insurance Company Group Annuity Contract	801,505	-	801,505	-
Other	501,534	-	501,534	-
Total	$77,129,155	$74,878,542	$2,250,613	$ -

Note 5. Fair Value Measurements (Continued)

These instruments are included on the Organization's September 30, 2012 balance sheet under the following captions

Short-Term Investments	$ 947,574
Assets Limited as to Use	74,603,649
Items Included as a Component of Other Noncurrent Assets	
Marketable Equity Securities	449,750
Deferred Compensation Arrangement Assets	1,128,182
Total	$ 77,129,155

Financial Instrument Fair Value Disclosures

At September 30, 2013 and 2012, the Organization's financial instruments included cash and cash equivalents, accounts receivable, investments, assets limited as to use, accounts payable, accrued expenses, estimated third-party payor settlements, and long-term debt The carrying amounts reported in the consolidated balance sheets for these financial instruments, except for long-term obligations, approximate their fair values

The fair value of the Organization's Series 2010 debt at September 30, 2013 is estimated at $83,440,423 compared to its carrying value of $82,100,501 (net of unamortized original issue discount of $629,499) The fair value of this instrument is based on currently traded values of similar financial instruments

The September 30, 2013 carrying value of $3,577,433 of the Organization's long-term Equipment Vendor Installment Payable, disclosed in Note 8, is considered to approximate its fair value measured by utilizing a discounted cash flow approach at borrowing rates currently available to the Organization

It is not practicable to estimate the fair value of the New Market Tax Credit Facility A and B, nor the Series 2012A and Series 2012B bonds, separate from the value supported by the related credit facilities

The fair value of remaining long-term debt instruments reasonably approximates the carrying value

Note 6. Investments in Joint Ventures and Other Investees

The Organization holds a 50% interest in Lafayette General Endoscopy Center, Inc (GI-ASC) This Company provides ambulatory surgical services in Lafayette, Louisiana The investment in GI-ASC, accounted for under the equity method, is $1,416,882 and $1,405,404, as of September 30, 2013 and 2012, respectively Equity method goodwill arising upon the 2005 acquisition of GI-ASC by LGMC is included as a component of the carrying amount of the investment The carrying amount of the equity method goodwill component comprises the substantial portion of the investment balance as of September 30, 2013 and 2012

Note 6. Investments in Joint Ventures and Other Investees (Continued)

Summarized financial information of GI-ASC as of September 30, 2013 includes total assets of $279,446 and total liabilities of $112,348 GI-ASC operates on a calendar year basis and reported $1,367,284 of net income for the nine months ended September 30, 2013 As of September 30, 2012, GI-ASC had assets of $272,536 and liabilities of $257,731 Income for the nine months ended September 30, 2012 was $1,518,448 Net income is routinely distributed to LGMC and the other IRS subchapter S-corporation shareholders each year

Investee companies not accounted for under the consolidation or the equity method of accounting are accounted for under the cost method of accounting Other Noncurrent Assets include $334,278 of investments accounted for under the cost method

Under this method, the Organization's share of the earnings or losses of such Investee companies is not included in the consolidated balance sheets or consolidated statements of operations, however, impairment charges are recognized in the consolidated statements of operations, if applicable When circumstances suggest that the value of the investee company has subsequently recovered, that recovery is not recorded

Note 7. Property and Equipment

Property and equipment consists of the following

	2013	2012
Land and Land Improvements	**$ 9,932,443**	$ 9,936,068
Buildings and Fixed Equipment	**259,290,698**	255,358,809
Major Movable Equipment	**101,829,978**	98,994,394
	371,053,119	364,289,271
Less Accumulated Depreciation	**184,672,776**	170,243,527
	186,380,343	194,045,744
Construction in Progress	**28,655,205**	5,609,713
Total	**$ 215,035,548**	$ 199,655,457

Construction in Progress and Purchase Commitments

During 2013, the Organization continued with the expansion and renovation of is LGMC campus This $52 5 million development will enlarge and upgrade its emergency department and surgical platform, and add a new parking garage

At September 30, 2013, the Organization was obligated under purchase commitments of approximately $24,958,909, principally related to its operating and emergency room expansion and other various property improvement projects, and $438,942 related to other purchase commitments

Note 8. Short-Term and Long-Term Debt

The following table summarizes the Organization's outstanding debt as of September 30, 2013 and 2012

Line of Credit		2013	2012
Line of Credit - LGMC Interest rate of LIBOR plus 2 25% (2 43% at September 30, 2013), due upon demand or maturity on August 1, 2014	(A)	$ -	$ 5,000,000
Total		$ -	$ 5,000,000

Long-Term Debt		2013	2012
New Market Tax Credit Facility A Variable interest at not less than 4 00%, payable in annual installments through 2023	(B)	$ **25,476,000**	$ 25,476,000
New Market Tax Credit Facility B Interest Rate of 1 00%,anticipated maturity of September 30, 2023	(B)	**9,524,000**	9,524,000
Revenue and Refunding Bonds, Series 2010 Interest payable semi-annually at rates ranging from 2 0% to 5 5% Principal is payable annually through 2041	(C)	**82,730,000**	83,810,000
Hospital Revenue Bonds, Series 2012A Variable interest at 60% of LIBOR plus 1 4% (1 51% at September 30, 2013), payable monthly Principal payable annually through 2042, beginning in 2018	(D)	**20,000,000**	5,000,000
Hospital Revenue Bonds, Series 2012B Fixed interest at 2 46% through 2019 Principal payable annually through 2042, beginning in 2018	(D)	-	-
Revenue Note Payable - LGMC Interest rate of 3 61%, payable in monthly installments of $78,760 through February 25, 2016	(E)	**2,184,112**	2,995,881
Bank Note Payable - LGMC Monthly principal and interest payments of $6,046 and a final balloon payment due March 2, 2017 Interest rate of 5 625%	(F)	**679,003**	720,675
Equipment Vendor Installment Payable - LGMC Principal due in 10 remaining installments as of September 30, 2013 Final payment due January 1, 2016	(G)	**3,577,443**	5,398,775
Bank Note Payable - LIG Variable interest at 4 5%, due in serial installments through July 2020	(H)	**3,751,993**	4,211,132
Bank Note Payable - LGMC Interest rate of LIBOR plus 2 50% (2 68% at September 30, 2013), payable in monthly principal and interest installments through March 4, 2017	(I)	**4,621,233**	6,000,000
Bank Note Payable - LIG Monthly principal and interest payments of $26,552 and a final balloon payment due January 20, 2017 Interest rate of 5 625%	(J)	**2,970,048**	3,114,801
		155,513,832	146,251,264
Less Unamortized original issue discount		**(629,499)**	(652,742)
		154,884,333	145,598,522
Less Current maturities of long-term debt		**(6,300,666)**	(5,541,491)
Total		$ **148,583,667**	$ 140,057,031

Note 8. Short-Term and Long-Term Debt (Continued)

(A) Revolving Credit Line - LGMC The Organization has an unsecured revolving line of credit from a bank that permits borrowings up to $10,000,000, at an interest rate of LIBOR plus 2 25% (2 43% at September 30, 20132) The line of credit matures on August 1, 2014 At September 30, 2013 and 2012, the Organization had $0 and $5,000,000 of outstanding borrowings under this line of credit

(J) Construction Loan - LIG On December 15, 2010, a promissory note was executed by and among Lafayette Investment Group, LLC (as borrower) and Home Bank (as Lender) The terms of the note provided for multiple advances for up to $3,210,000 of principal to be utilized to pay off construction costs On January 27, 2012, the loan was converted to a term loan payable in 59 monthly installments of $26,552 and a final balloon payment due on January 20, 2017 The term loan bears interest at 5 625% The term loan is secured by a security interest in deposit accounts with the lender, and certain real estate owned by LIG

(I) Equipment Loan - LGMC On May 4, 2011, a promissory note was executed by and among LGMC (as Borrower) and Capital One Bank (as Lender) The note evidences a non-revolving multiple advance line of credit master note The terms of the note provide for advances up to a maximum annual principal amount of $6,000,000 for the purchase of medical and technological equipment The note required monthly interest payments at a rate of LIBOR plus 2 50% The line of credit matured on May 4, 2012 Prior to maturity, the note was converted to a term loan payable in monthly principal and interest installments through March 4, 2017 The term loan bears interest at LIBOR plus 2 50% (2 68% at September 30, 2013)

(B) New Market Tax Credit Facility Notes A and B On September 10, 2009, LGMC issued two notes payable (Facility A and B) to MK Louisiana Charitable Healthcare Facilities Fund LLC The notes are subject to separate credit and loan agreements executed by LGMC (as Borrower), Iberia Bank as the community development entity (CDE) under the New Markets Tax Program, and MK Louisiana Charitable Healthcare Facilities Fund LLC (Lender)

The Facility A Note (senior note), issued for $25,476,000, is secured under the aforementioned credit and loan agreements The Facility A note matures on September 30, 2023 There are, however, mandatory payments under a loan participation agreement which are due serially from September 30, 2010 to September 30, 2023 LGMC may not prepay the note in full or in part prior to September 2016 Interest on this obligation is at a rate equal to the LIBOR base rate plus 2 5%, however that interest rate shall never be lower than 4%

The Facility B Note (subordinate note) issued for $9,524,000, is also secured by the credit and loan agreements referred to above The Facility B Note includes a provision prohibiting any early payment prior to September 2016 This note bears interest at a rate of 1% per annum Interest is payable on this note quarterly in arrears beginning December 31, 2009 The balance of all outstanding principal and accrued unpaid interest is due upon maturity

Note 8. Short-Term and Long-Term Debt (Continued)

Both Facility A and Facility B are secured on a parity with LGMC's other outstanding indebtedness under its existing master trust indenture and related supplemental master trust indenture

The notes are intended to qualify as a "quality low-income community investment" for purposes of generating certain tax credits called New Market Tax Credits (NMTCs) under section 45D of the Internal Revenue Code of 1986, as amended To qualify, LGMC must comply with certain representations, warranties and covenants These include, but are not limited to, LGMC's non-profit status, and that the "portion of the business" (as defined) will operate to qualify as a qualified low-income community business If, as a result of the breach of the agreement or loan documents by LGMC, the Lender is required to recapture all or any part of the New Market Tax Credits previously claimed by the Lender, LGMC agrees to pay to the Lender an amount equal to the sum of the credits recaptured The effect of which could accelerate the maturity of these notes Commencing on the first day after the expiration of the NMTC compliance period, in September 2016, and continuing for a period of twenty days thereafter, the Lender shall have the right to acquire, by purchase, the notes and all of the Lenders' rights and interest, known as the "put right" Lenders shall provide the Organization with notice of exercise of this right during the twenty day period specifying exercise of its right Within thirty days of delivery of such notice, the Organization will pay to the Lender an amount equal to the full amount of unpaid principal and unpaid interest on the Facility A loan plus $1,000

(C) Revenue and Refunding Bonds, Series 2010 - LGMC During 2010, the Louisiana Public Facilities Authority (LPFA) issued $84,840,000 of tax-exempt revenue and refunding bonds for which LGMC is obligated The 2010 series bonds are secured by a multiple indebtedness mortgage, assignment of leases and rents, and a security agreement on certain land and the improvements located and to be located thereon and certain personal property of the LGMC See additional discussion that follows later in this Note These bonds are due serially through November 1, 2041

(D) Revenue Bonds Series 2012 A and B - LGMC on July 1 2012, the LPFA authorized the issuance of $30,000,000 Series 2012A and $30,000,000 Series 2012B of hospital revenue bonds for which LGMC is obligated via an executed loan agreement issued as of that date The purpose of the issue is to finance a portion of the costs of construction, expansion and renovations of operating room suites, the emergency room, and other portions of the main campus and additional construction of a multi-level parking facility Both the Series A and B Bonds are being issued as draw down bonds As of September 30, 2013, the total amount drawn by LGMC against the loan agreement was $20,000,000 The remaining $40,000,000 is to be drawn on or before July 26, 2014 The loan agreement requires debt service by LGMC in an amount sufficient to provide for principal and interest under the terms of each bond series Interest on the outstanding principal balance of each series is payable monthly Series A bonds bear interest at a variable rate through July 25, 2022

Note 8. Short-Term and Long-Term Debt (Continued)

The Series B bonds bear interest at fixed rate of 2 46% per annum through July 25, 2019 Both Series contain provisions for rate resets in subsequent periods Principal repayment requirements for both Series A and B are serial at scheduled amounts assuming the maximum authorized principal Principal funding requirements begin November 1, 2018 and continue through 2042 The bonds contain optional redemption provision at the direction of LGMC

(E) Revenue Note Payable - LGMC During 2011, LPFA issued this note to a supplier of medical equipment for which LGMC is obligated The proceeds were used to purchase medical equipment during the hospital renovation The balance is due in monthly installments of $78,760 through February 25, 2016 The note bears interest at a rate of 3 61%

(F) Bank Note Payable - LGMC On March 2, 2012, a long agreement was executed by and among LGMC (as the borrower) and Home Bank (as the lender) The term loan agreement was issued for $730,000 of principal to be utilized for construction cost for leasehold improvements The term loan is payable in 59 monthly installments of $6,046 and a final balloon payment due on March 2, 2017 The term loan bears interest at 5 625% The term loan is secured by a security interest in the leasehold improvements and in furniture, fixtures, and equipment purchased

(G) Equipment Vendor Installment Payable - LGMC At September 30, 2013 the Organization has recorded a long-term installment payable to an equipment vendor for the capitalized cost of certain software and related equipment As of September 30, 2013, 10 payments remain These payments are reflected at their present value of $3,577,443 using a discount rate of 3% Of the discounted amount due, $1,705,388 is due in fiscal year 2014 with the balance due in quarterly installments through 2016

(H) Bank Note Payable - LIG On April 23, 2009, a loan agreement was executed by and among Lafayette Investment Group, LLC (as borrower) and Home Bank (as lender) The term loan agreement was issued for up to $5,592,055 of principal to be utilized to pay off construction costs for Lafayette Surgical Hospital The note has since been refinanced with the lender and bears interest at 4 5% The remaining balance of the note is due serially in monthly installments through July 2012

LGMC and Whitney Bank, as master trustee (the "Master Trustee") for the Series 2010 and 2012 bond issues have entered into, amended, restated and added supplements to the Master Trust Indenture, with the latest supplement dated July 1, 2012 that was specific to the Series 2012 Bonds LGMC and the LPFA have entered into a Loan Agreement documenting that LGMC, as Obligated Group Agent, has delivered a promissory note to the LPFA to evidence and secure its obligations to the LPFA

Note 8. Short-Term and Long-Term Debt (Continued)

As security for the Bonds, the LPFA has assigned and pledged to the Trustee, for the benefit of the owners of the Bonds, substantially all of LPFA's interest in the Series 2012 and 2010 loan agreements Pursuant to the terms of the Amended and Restated Master Trust Indenture, LGMC, as Obligated Group Agent, may from time to time issue other notes or series of notes such that the holders of the Series 2010 and 2012 obligations are on a parity with respect to the holders of such other notes or series of notes entitled to the benefit of the Amended and Restated Master Trust Indenture

Under the Series 2010 and 2012 bond obligations, LGMC is also subject to an Act of Assignment of Receipts and Security Agreement, which has been supplemented and amended and restated, with the latest change made effective July 1, 2012 (collectively, the "Assignment"), pursuant to which LGMC, as Obligated Group Agent, has assigned certain Receipts (as therein defined), to the Master Trustee, as assignee, for the benefit of the owners of the bonds and for the benefit of certain of the existing and future creditors of the Obligated Group Members The provisions of the Series 2012 and 2010 bond obligations also contain a Multiple Indebtedness Mortgage, Assignment of Leases and Rents and Security Agreement dated August 12, 2010 (the "Mortgage") by LGMC in favor of the Master Trustee, as mortgagee, granting a mortgage lien on certain of the properties of LGMC

The Organization is required to comply with covenants contained in the Amended Master Trust Indenture, dated August 1, 2010 These covenants include, among other requirements, maintenance of proper debt service coverage ratio For the years ended September 30, 2013 and 2012, the Organization was in compliance with these covenants

Debt service payments sufficient to meet annual principal and interest requirements under the bond indenture are required to be made by the Organization

At September 30, 2013, scheduled maturities of long-term debt for the years ending September 30th, are as follows*

2014	$ 6,300,666
2015	4,835,172
2016	12,035,341
2017	4,193,130
2018	679,644
Thereafter	127,469,881
Total	$ 155,513,834

* The schedule above is prepared assuming the Lender associated with Item (B) above does not exercise its put right associated with Facility A and Facility B If this right were to be exercised it would accelerate maturity of those debt instruments to 2016

Note 8. Short-Term and Long-Term Debt (Continued)

As noted above, the new market tax credit financing requires the Organization to make mandatory payments under a loan participation agreement with the leveraged lender during the period the note is outstanding Remaining required mandated payments as of September 30, 2013, are as follows assuming no exercise of the Lender's put right

2014	$ 636,900
2015	2,547,600
2016	2,467,988
2017	2,467,988
2018	2,467,988
Thereafter	21,863,936
Total	$ 32,452,400

Upon making each of the mandatory payments, the Organization receives junior participation interests in the distributable proceeds (as defined in the agreement) in an amount equal to the amount of each mandatory payment The participation interests ultimately function in a similar manner as a sinking fund and are utilized to retire the principal of the note upon maturity The Organization's participation interests totaled $2,547,600 as of September 30, 2013, and are included in Assets Limited as to Use on the consolidated balance sheets See Note 4

The Organization paid interest on its long-term debt totaling $6,963,865 and $6,639,177, during the years ended September 30, 2013 and 2012, respectively See Note 1 for details of interest cost capitalized as a component of property and equipment

Note 9. Capital Leases

The Organization leases certain equipment used in its operations under agreements that are classified as capital leases The carrying amount of such equipment is not material to these financial statements and approximates the present value of the associated minimum lease payments The lease obligations are secured by the leased equipment

As mentioned in Note 1, SMH leases the physical assets of Hospital Service District No 2 of St Martin Parish, Louisiana (the Service District) Under the terms of the agreement, accounted for as a capital lease obligation, SMH became the lessee of substantially all of the land, buildings and equipment associated with the Service District SMH simultaneously became the operator of that facility and assumed responsibility for management As a result of the arrangement, all financial results of the facility during the lease term flow directly to SMH

Note 9. Capital Leases (Continued)

During 2013, the lease was amended to include an additional 5,477 square feet of hospital space The monthly lease obligation of $28,833 was increased to $29,365, effective May 1, 2013, and is due in monthly installments over the remainder of the original 25 year lease term and the original renewal term of an additional 24 year period, if exercised The recorded cost of land, building, leasehold improvements, and equipment associated with this lease is $3,952,972 and $2,377,141, and the recorded cost of construction in progress associated with this lease is $546,966 and $318,961 as of September 30, 2013 and 2012 Accumulated amortization of the leased assets acquired was $585,589 and $341,952, as of September 30, 2013 and 2012

Future minimum lease payments and the present value of the minimum lease payments under all of the capital lease obligations discussed above are as follows as of September 30, 2012

Year Ending September 30:	Amount
2014	$ 445,551
2015	422,260
2016	352,381
2017	352,381
2018	352,381
2019-2023	1,761,906
2024-2028	1,761,906
2029-2033	1,761,906
2034-2035	293,651
Total Minimum Lease Payments	7,504,323
Less Amount Representing Interest	(3,778,436)
Present Value of Minimum Lease Payments	3,725,887
Less Current Maturities of Capital Lease Obligations	(158,303)
Long-Term Capital Lease Obligations	$ 3,567,584

Note 10. Retirement Benefits

The Organization sponsors two defined contribution employee pension plans, one of which was frozen in 1998 Participation in the active plan is available to substantially all of the Organization's employees upon completion of one year of service and at least 750 hours of service during the plan year Participating employees become 100% vested in the Organization's contributions to the active plan after three years of service

The active plan contains both a contributory and a noncontributory component For the contributory component, the Organization matches two-thirds of a participating employee's elective deferrals, up to a maximum of two-thirds of 3% of the employee's annual salary In addition, during each plan year, participants may elect to defer up to 20% of their compensation to be contributed by the employee plan For the noncontributory component, the Organization may contribute 1% to 5% (based on years of participation) of a participating employee's salary, but such contribution is not required For the fiscal year end September 30, 2013 and 2012, management elected to suspend this contribution

The frozen plan remains in existence and its assets are distributed to participants upon termination or retirement

The Organization's policy is to fund all pension costs of the contributory component in the period earned by the employee and all pension costs of the noncontributory component annually at the end of the plan year Defined contribution plan costs charged to operations for the years ended September 30, 2013 and 2012, were $1,422,507 and $1,154,239, respectively

The Organization has a deferred compensation arrangement with a group of its key executives The purpose is to provide supplemental retirement benefits which, when integrated with the Organization's retirement income sources, provides a specified target level of retirement benefits for those executives As of September 30, 2013 and 2012, the Organization had set aside $1,709,947 and $1,128,182, respectively, in a Rabbi Trust, which is included as a component of Other Noncurrent Assets on its consolidated balance sheets, in accordance with terms of the arrangement As of September 30, 2013 and 2012, the Organization had recorded accrued liabilities of $839,241 and $449,650, respectively, which represents the estimated present value of the benefits earned under this agreement

Note 11. Accrued Other Postretirement Benefits

The Organization provides certain health care benefits for retired employees Under FASB ASC 715, the Organization is required to accrue the estimated cost of retiree health care benefits over the years that the employees render service

The Organization's postretirement health care plan is contributory for retiree spouses and noncontributory for retirees The health care plan covers all retirees and their spouses who retired before January 1, 2005 The Organization's current policy is to fund the cost of the postretirement health care plan on a pay-as-you-go basis

Note 11. Accrued Other Postretirement Benefits (Continued)

FASB ASC 715 also requires the Organization to fully recognize and disclose as an asset or liability, the over-funded or under-funded status of its postretirement health care plan in its current year financial statements

The plan's funded status, along with assumptions used to calculate that status at September 30, 2013 and 2012, were as follows

	Fiscal Year Ending September 30,	
	2013	2012
Benefit Obligation Information:		
Accumulated Postretirement Benefit Obligation	**$ 1,888,100**	$ 2,821,000
Asset Information:		
Employer Contributions	**$ 157,500**	$ 224,400
Plan Participants' Contributions	**6,600**	6,600
Benefits Paid	**$ 164,100**	$ 231,000
Fair Value of Assets at End of Year	**$ -**	$ -
Funded Status at End of Year	**$ (1,888,100)**	$ (2,821,000)
Amounts Recognized in the Statement of Financial Position:		
Noncurrent Assets	**$ -**	$ -
Current Liabilities	**(167,500)**	(222,800)
Noncurrent Liabilities	**(1,720,600)**	(2,598,200)
Total	**$ (1,888,100)**	$ (2,821,000)
Amounts Recognized in Unrestricted Net Assets:		
Amount Recognized in Unrestricted Net Assets		
Transition Obligation/(Asset)	**$ -**	$ -
Prior Service Cost/(Credit)	**(8,300)**	(47,600)
Net Actuarial (Gain)/Loss	**(1,012,900)**	(164,400)
Total	**$ (1,021,200)**	$ (212,000)
Total Amount Recognized in Unrestricted Net Assets	**$ (1,021,200)**	$ (212,000)
Assumptions for End of Year Disclosure:		
Discount Rate	**3.74%**	2 94%
Initial Medical Trend Rate	**8.50%**	9 00%
Ultimate Medical Trend Rate	**5.00%**	5 00%
Years from Initial to Ultimate Trend	**7**	8
Measurement Date	**9/30/2013**	9/30/2012
Census Date	**9/30/2012**	9/30/2012

Note 11. Accrued Other Postretirement Benefits (Continued)

The following table presents expected future benefit payments to beneficiaries

	Fiscal Year Ending September 30,	
	2013	2012
Net Periodic Benefit Cost and Other Amounts Recognized in Unrestricted Net Assets:		
Net Periodic Benefit Cost		
Net Periodic Benefit (Income)/Expense	**$ 40,400**	$ 83,900
Other Changes in Plan Assets and Benefit Obligations Recognized in Unrestricted Net Assets		
Transition Obligation/(Asset)	**$ -**	$ -
Prior Service Cost (Credit)	**-**	-
Net Loss (Gain)	**(848,500)**	(311,600)
Amortization of Transition Obligation/(Asset)	**-**	-
Amortization of Prior Service Cost	**39,300**	39,300
Amortization of Net Loss (Gain)	**-**	-
Total Change in Unrestricted Net Assets	**$ (809,200)**	$ (272,300)
Total Recognized in Net Periodic Benefit Cost and Unrestricted Net Assets	**$ (768,800)**	$ (188,400)
Assumptions for Net Periodic Benefit Cost:		
Discount Rate	**2.94%**	3 97%
Initial Medical Trend Rate	**9.00%**	9 50%
Ultimate Medical Trend Rate	**5.00%**	5 00%
Years from Initial to Ultimate Trend	**8**	9
Measurement Date	**9/30/2012**	9/30/2011
Expected Benefit Payments:		
2014 Fiscal Year	**$ 167,500**	
2015 Fiscal Year	**$ 169,800**	
2016 Fiscal Year	**$ 170,800**	
2017 Fiscal Year	**$ 170,400**	
2018 Fiscal Year	**$ 168,600**	
2019 - 2023 Fiscal Year	**$ 755,800**	
Expected Employer Contributions Recognized for the 2013 Fiscal Year:	**$ 167,500**	
Expected Amortization Amounts Included in Expense for the 2013 Fiscal Year:		
Transition Obligation/(Asset)	**$ -**	
Prior Service Cost	**$ (8,100)**	
Actuarial (Gain)/Loss	**$ (91,100)**	

Note 12. Functional Expenses

The Organization provides general health care services, including acute inpatient, sub acute inpatient, outpatient, ambulatory, and home care to residents within its geographic location

Expenses related to providing these services for the years ended September 30, 2013 and 2012, were as follows

	2013	2012
Health Care Services	**$ 274,551,769**	$ 227,497,113
General and Administrative	**70,582,183**	53,601,411
Total	**$ 345,133,952**	$ 281,098,524

Note 13. Income Taxes

The past operations of LGMD resulted in an estimated cumulative net operating loss for federal income tax purposes at September 30, 2011 These net operating loss carry-forwards expire in varying amounts through 2030 Because of uncertainty involving LGMD's ability to utilize the deferred tax benefit attributable to these losses, management has elected to establish a valuation allowance equal to the amount of the associated deferred tax asset As mentioned in Note 1, LGMD has applied for recognition as a 501(c)(3) organization

Note 14. Commitments and Contingencies

Insurance Programs During 1976, the state of Louisiana enacted legislation that placed a maximum limit of $500,000 for each medical professional liability claim and established the Louisiana Patient's Compensation Fund (the Fund) to provide professional liability insurance to participating health care providers The Organization participates in the Fund The Fund provides up to $400,000 coverage for settlement amounts in excess of $100,000 per claim

The Organization remains liable for $100,000 per claim The Organization also carries umbrella coverage for losses from $1,000,000 to $15,000,000 in the aggregate

The Organization has a self-insurance program with respect to general and professional liability, and employee health claims The Organization is also self insured for workers' compensation claims up to the deductible of its excess workers' compensation policy of $400,000 per claim

Litigation The Organization is involved in litigation arising in the ordinary course of business Claims asserted against the Organization are currently in various stages of litigation The Organization accrues for claims losses arising from litigation or self insurance programs when it is determined that it is probable that liabilities have been incurred and the amounts of losses can be reasonably estimated It is the opinion of management that estimated costs resulting from pending or threatened litigation are adequately accrued

Note 14. Commitments and Contingencies (Continued)

Operating Lease Commitments Rental expense for all operating leases totaled $12,376,709 and $7,974,091 for the years ended September 30, 2013 and 2012, respectively

As initially detailed in Note 1, UHC entered into a lease agreement with LSU and the State to lease the facilities and equipment of University Medical Center The initial lease term is for 10 years Beginning on the expiration of the fifth year of the initial term and continuing on each annual anniversary date thereafter, the remaining portion of the initial term will automatically be extended for an additional one year period Annual rent is $15,790,500, payable in four quarterly installments UHC was required to prepay one full year of rent which shall be considered payment of all quarterly rent due for the last year of the term This prepayment is classified as a noncurrent asset and is included in Other Assets on the September 30, 2013 Balance Sheet

The future minimum lease payments under non-cancelable operating leases for the years ending September 30th are as follows

2014	$ 20,047,492
2015	19,579,039
2016	18,587,725
2017	17,873,546
2018	17,083,042
Thereafter	60,175,096
Total	$ 153,345,940

The Organization and its affiliates lease office space and clinical facilities, generally to members of the medical staff, under operating leases whose terms range from monthly up to five years Assets held for lease, at September 30, 2013 and 2012, consist of buildings and improvements with an original cost of $73,449,288 and $73,535,302, respectively Accumulated depreciation of the leased assets totaled $35,199,726 and $32,965,895, at September 30, 2013 and 2012, respectively

The future minimum lease payments to be received from these leases for the years ending September 30th are as follows

2014	$ 4,291,191
2015	3,275,005
2016	2,718,958
2017	1,087,439
2018	524,760
Thereafter	732,700
Total	$ 12,630,053

Note 14. Commitments and Contingencies (Continued)

Community Benefits - The Organization has committed, under Low Income and Needy Collaborative Care Agreements (LINCCA), to funding quality healthcare services to low income and needy residents in its community During the years ended September 30, 2013 and 2012, the Organization recorded, within operating expenses on its consolidated statements of operations, payments of $7,845,737 and $6,461,661, respectively, in accordance with the terms of its LINCCAs

Other - As mentioned in Note 7, the Organization has commitments under construction contracts

Note 15. Electronic Health Record (EHR) Incentives

The American Recovery and Reinvestment Act of 2009 (ARRA) included provisions for implementing health information technology under the Health Information Technology for Economic and Clinical Health Act (HITECH) The provisions were designed to increase the use of electronic health record (EHR) technology and establish the requirements for a Medicare and Medicaid incentive payment program beginning in 2011 for eligible providers that adopt and meaningfully use certified EHR technology Eligibility for annual Medicare incentive payments is dependent on providers demonstrating meaningful use of EHR technology in each period over a four-year period Initial Medicaid incentive payments are available to providers that adopt, implement, or upgrade certified EHR technology Providers must demonstrate meaningful use of such technology in subsequent years to qualify for additional Medicaid incentive payments The Organization accounts for HITECH incentive payments under the grant accounting model as grants related to income Income from Medicare incentive payments is recognized as revenue after the Organization has determined it is reasonably assured to comply with the meaningful use criteria over the entire applicable compliance period and the cost report period that will be used to determine the final incentive payment has ended The Organization recognized revenue from Medicaid incentive payments after it adopted certified EHR technology Incentive payments totaling $873,158 and $3,320,645 for the years ended September 30, 2013 and 2012, respectively, are included in other operating revenue in the accompanying consolidated statements of operations Income from incentive payments is subject to retrospective adjustment as the incentive payments are calculated using Medicare cost report data that is subject to audit The Organization's compliance with the meaningful use criteria is subject to audit by the federal government

Note 16. Subsequent Events

Management evaluated events and transactions occurring subsequent to September 30, 2013, and through February 6, 2014, the date of issuance of the consolidated financial statements

Note 16. Subsequent Events (Continued)

The following events were deemed necessary for disclosure recognition in the consolidated financial statements

Additional Draw Down of Funds under Hospital Revenue Bonds Series 2012 A
On October 8, 2013, December 5, 2013, and December 27, 2013, additional draws of $5,000,000 each, as authorized by the Series 2012 A&B bond issue discussed in Note 8, were deposited to the Organization's Project Account established under the related indenture During the period October 1, 2013 through the date of these financial statements, the Organization issued five requisitions for withdrawal from the Project Account to fund construction expenditures incurred, collectively totaling $12,030,946

American Legion Hospital Cooperative Endeavor Negotiations
American Legion Hospital (ALH) and the Organization have signed a letter of intent to explore a long-term lease agreement, whereby the Organization will assume management and operations of ALH The Organization anticipates entering into a multi-year lease of the 178 bed hospital in Crowley, Louisiana, including its physical plant and equipment

Both the Organization and ALH plan to bring in consultants to help develop the structure and specifics of a lease/management agreement The current goal is to finalize documents in the first calendar quarter of 2014 and execute the arrangement as early as April 2014

Note 17. New and Pending Financial Accounting Standards Board (FASB) Pronouncements Not Yet Adopted

The FASB has issued several authoritative pronouncements not yet implemented by the Organization The Statements which might impact the Organization in coming periods are as follows

In December 2011, the FASB issued ASU 2011-11, "*Balance Sheet Topic (210): Disclosures About Offsetting Assets and Liabilities.*" This guidance contains new disclosure requirements regarding the nature of an entity's rights of offset and related arrangements associated with its financial instruments and derivative instruments This guidance is effective for the Organization beginning October 1, 2013, and retrospective application is required The Organization does not expect this guidance to have an impact on its consolidated financial statements

In July 2012, the FASB issued ASU 2012-05, "*Statement of Cash Flows (Topic 230): Not-for-Profit Entities: Classification of the Sale Proceeds of Donated Financial Assets in the Statement of Cash Flows.*" This guidance provides clarification on how entities classify cash receipts arising from the sale of certain donated financial assets in the statement of cash flows This guidance is effective for the Organization beginning on October 1, 2013, with early adoption permitted The Organization does not expect this guidance to have a material impact on its consolidated statement of cash flows

Note 17. New and Pending Financial Accounting Standards Board (FASB) Pronouncements Not Yet Adopted (Continued)

In January 2013, the FASB issued ASU 2013-01, "*Balance Sheet (Topic 210): Clarifying the Scope of Disclosures About Offsetting Assets and Liabilities.*" This guidance provides clarification on the scope of the offsetting disclosure requirements of ASU 2011-01 This guidance is effective for the Organization beginning October 1, 2013, with early adoption permitted The Organization does not expect this guidance to have a material impact on its consolidated balance sheets

In February 2013, the FASB issued ASU 2013-04, *"Liabilities (Topic 405): Obligations Resulting From Joint and Several Liability Arrangements for Which the Total Amount of the Obligation is Fixed at the Reporting Date."* This guidance requires entities to measure obligations resulting from joint and several liability arrangements for which the total amount of the obligation with the scope of this guidance is fixed at the reporting date This guidance is effective for the Organization beginning October 1, 2014, with early adoption permitted The Organization has not yet evaluated the impact this guidance may have on its consolidated financial statements

In April 2013, the FASB issued ASU 2013-06 "Not-for-Profit Entities (Topic 958)" The amendments in this Update apply to not-for-profit entities, including not-for-profit, business-oriented health care entities that receive services from personnel of an affiliate that directly benefit the recipient not-for-profit entity and for which the affiliate does not charge the recipient not-for-profit entity Charging the recipient not-for-profit entity means requiring payment from the recipient not-for profit entity at least for the approximate amount of the direct personnel costs (for example, compensation and any payroll-related fringe benefits) incurred by the affiliate in providing a service to the recipient not-for-profit entity or the approximate fair value of that service The update requires a recipient not-for-profit entity to recognize all services received from personnel of an affiliate that directly benefit the recipient not-for-profit entity Those services should be measured at the cost recognized by the affiliate for the personnel providing those services However, if measuring a service received from personnel of an affiliate at cost will significantly overstate or understate the value of the service received, the recipient not-for-profit entity may elect to recognize that service received at either (1) the cost recognized by the affiliate for the personnel providing that service or (2) the fair value of that service A recipient not-for-profit entity within the scope of Topic 954, *Health Care Entities*, that is required to provide a performance indicator (analogous to income from continuing operations of a for-profit entity) should report as an equity transfer the increase in net assets associated with services received from personnel of an affiliate that directly benefit the recipient not-for-profit entity and for which the affiliate does not charge the recipient not-for-profit entity, regardless of whether those services are received from personnel of a not-for-profit affiliate or any other affiliate The Organization has not yet evaluated the impact this guidance may have on its consolidated financial statements

Note 17. New and Pending Financial Accounting Standards Board (FASB) Pronouncements Not Yet Adopted (Continued)

In January 2014, The FASB ıssued ASU 2014-05, "*Service Concession Arrangements (Topic 853"* Thıs guıdance defınes servıce concessıon arrangements as an arrangement between a publıc-sector entıty1 grantor and an operatıng entıty under whıch the operatıng entıty operates the grantor's ınfrastructure (for example, aırports, roads, brıdges, and hospıtals) The operatıng entıty also may provıde the constructıon, upgradıng, or maıntenance servıces of the grantor's ınfrastructure The amendments specıfy that an operatıng entıty should not account for a servıce concessıon arrangement that ıs wıthın the scope of thıs Update as a lease ın accordance wıth Topıc 840 An operatıng entıty should refer to other Topıcs as applıcable to account for varıous aspects of a servıce concessıon arrangement The amendments also specıfy that the ınfrastructure used ın a servıce concessıon arrangement should not be recognızed as property, plant, and equıpment of the operatıng entıty Thıs guıdance ıs effectıve for the Organızatıon begınnıng October 1, 2014, wıth early adoptıon permıtted The Organızatıon has not yet evaluated the ımpact thıs guıdance may have on ıts consolıdated fınancıal statements

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Independent Auditor's Report on Supplementary Information

To the Board of Trustees
Lafayette General Health System

We have audited the consolidated financial statements of Lafayette General Health System (the Organization) as of and for the years ended September 30, 2013 and 2012, and our reported thereon dated February 6, 2014, which expressed an unqualified opinion on those financial statements, appears on pages 1 and 2 Our audits were conducted for the purpose of forming opinions on the consolidated financial statements as a whole The consolidating schedule of assets, liabilities, and net assets and consolidating schedule of operations and changes in unrestricted net assets as of and for the years ended September 30, 2013 and 2012 are presented for purposes of additional analysis and are not a required part of the basic financial statements Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole

LaPorte

A Professional Accounting Corporation

Metairie, LA
February 6, 2014

SUPPLEMENTARY INFORMATION

LAFAYETTE GENERAL HEALTH SYSTEM

Consolidating Schedule of Assets, Liabilities, and Net Assets
September 30, 2013
In Thousands

	Consolidated	Eliminating Entries	LGHS	LGMC	LGMD	PHO	LGSH	LIG	SMH	UHC
Assets										
Current Assets										
Cash and Cash Equivalents	$ 58,472	$ -	$ -	$ 54,609	$ 715	$ -	$ 2,074	$ 523	$ 462	$ 89
Short-Term Investments	388	-	-	388	-	-	-	-	-	-
Patient Accounts Receivable, Net	60,963	-	-	48,103	3,010	-	2,482	-	1,901	5,467
Amounts Due from Third-Party Payors	15,569	-	-	-	-	-	-	-	-	15,569
Intercompany Receivable	-	(6,744)	-	5,910	193	-	334	-	307	-
Inventories	11,751	-	-	8,531	218	-	539	-	405	2,058
Other Current Assets	11,028	-	-	9,557	1,228	-	183	3	14	43
Total Current Assets	158,171	(6,744)	-	127,098	5,364	-	5,612	526	3,089	23,226
Assets Limited as to Use	84,796	-	-	84,796	-	-	-	-	-	-
Investments in Joint Ventures	1,417	-	-	1,417	-	-	-	-	-	-
Property and Equipment, Net	215,036	-	-	198,298	637	-	1,174	10,937	3,926	64
Unamortized Debt Issuance Costs	1,965	-	-	1,965	-	-	-	-	-	-
Other	22,990	(234,223)	226,973	12,083	528	-	951	452	319	15,907
Total Assets	$ 484,375	$ (240,967)	$ 226,973	$ 425,657	$ 6,529	$ -	$ 7,737	$ 11,915	$ 7,334	$ 39,197
Liabilities and Net Assets										
Current Liabilities										
Accounts Payable and Accrued Expenses	$ 40,102	$ -	$ 17	$ 25,078	$ 811	$ -	$ 646	$ 237	$ 392	$ 12,921
Salaries and Wages Payable	11,339	-	1,212	8,682	642	-	121	-	462	220
Amounts Due Third-Party Payors	6,350	-	-	4,899	-	-	56	-	1,395	-
Construction and Equipment Loans	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	34,572	-	-	34,572	-	-	-	-	-	-
Current Portion Self-Insurance Reserves	4,727	-	-	4,727	-	-	-	-	-	-
Current Portion of Capital Lease Obligation	158	-	-	89	-	-	-	-	69	-
Current Maturities of Long-Term Debt	6,300	-	-	5,064	-	-	-	1,236	-	-
Intercompany Payable	-	(6,744)	5,264	307	-	-	180	848	-	145
Total Current Liabilities	103,548	(6,744)	6,493	83,418	1,453	-	1,003	2,321	2,318	13,286
Self-Insurance Reserves, Less Current Portion	1,365	-	-	1,365	-	-	-	-	-	-
Accrued Postretirement Benefit Cost	1,721	-	-	1,721	-	-	-	-	-	-
Capital Lease Obligation	3,568	-	-	69	-	-	-	-	3,499	-
Long-Term Debt, Less Current Portion	148,584	-	-	143,098	-	-	-	5,486	-	-
Total Liabilities	258,786	(6,744)	6,493	229,671	1,453	-	1,003	7,807	5,817	13,286
Noncontrolling Interests in Subsidiaries	5,109	5,109	-	-	-	-	-	-	-	-
Unrestricted Net Assets	220,480	(239,332)	220,480	195,986	5,076	-	6,734	4,108	1,517	25,911
Total Net Assets	225,589	(234,223)	220,480	195,986	5,076	-	6,734	4,108	1,517	25,911
Total Liabilities and Net Assets	$ 484,375	$ (240,967)	$ 226,973	$ 425,657	$ 6,529	$ -	$ 7,737	$ 11,915	$ 7,334	$ 39,197

LAFAYETTE GENERAL HEALTH SYSTEM

Consolidating Schedule of Assets, Liabilities, and Net Assets
September 30, 2012
In Thousands

	Consolidated	Eliminating Entries	LGHS	LGMC	LGMD	PHO	LGSH	LIG	SMH
Assets									
Current Assets									
Cash and Cash Equivalents	$ 25,286	$ -	$ -	$ 21,728	$ 903	$ -	$ 2,077	$ 200	$ 378
Short-Term Investments	948	-	-	948	-	-	-	-	-
Patient Accounts Receivable, Net	61,950	-	-	54,483	1,629	-	2,137	-	3,701
Amounts Due from Third-Party Payors	-	-	-	-	-	-	-	-	-
Intercompany Receivable	-	(2,194)	-	1,596	48	-	292	-	258
Inventories	8,376	-	-	7,404	190	-	503	-	279
Other Current Assets	8,010	-	-	6,987	685	-	195	66	77
Total Current Assets	104,570	(2,194)	-	93,146	3,455	-	5,204	266	4,693
Assets Limited as to Use	79,602	-	-	79,602	-	-	-	-	-
Investments in Joint Ventures	1,405	-	-	1,405	-	-	-	-	-
Property and Equipment, Net	199,655	-	-	184,187	549	-	1,293	11,276	2,350
Unamortized Debt Issuance Costs	2,093	-	-	2,093	-	-	-	-	-
Other	6,237	(202,603)	195,275	11,991	15	-	843	470	246
Total Assets	$ 393,562	$ (204,797)	$ 195,275	$ 372,424	$ 4,019	$ -	$ 7,340	$ 12,012	$ 7,289
Liabilities and Net Assets									
Current Liabilities									
Accounts Payable and Accrued Expenses	$ 22,004	$ -	$ -	$ 20,207	$ 371	$ -	$ 836	$ 230	$ 360
Salaries and Wages Payable	7,943	-	-	7,119	227	-	176	-	421
Amounts Due Third-Party Payors	3,150	-	-	2,850	-	-	112	-	188
Construction and Equipment Loans	5,000	-	-	5,000	-	-	-	-	-
Current Portion Self-Insurance Reserves	2,847	-	-	2,847	-	-	-	-	-
Current Portion of Capital Lease Obligation	493	-	-	441	-	-	-	-	52
Current Maturities of Long-Term Debt	5,541	-	-	4,937	-	-	-	604	-
Intercompany Payable	-	(2,194)	-	257	-	-	618	767	552
Total Current Liabilities	46,978	(2,194)	-	43,658	598	-	1,742	1,601	1,573
Self-Insurance Reserves, Less Current Portion	1,365	-	-	1,365	-	-	-	-	-
Accrued Postretirement Benefit Cost	2,598	-	-	2,598	-	-	-	-	-
Capital Lease Obligation	2,896	-	-	-	-	-	-	-	2,896
Long-Term Debt, Less Current Portion	140,057	-	-	133,335	-	-	-	6,722	-
Total Liabilities	193,894	(2,194)	-	180,956	598	-	1,742	8,323	4,469
Noncontrolling Interests in Subsidiaries	4,392	4,392	-	-	-	-	-	-	-
Unrestricted Net Assets	195,276	(206,995)	195,275	191,468	3,421	-	5,598	3,689	2,820
Total Net Assets	199,668	(202,603)	195,275	191,468	3,421	-	5,598	3,689	2,820
Total Liabilities and Net Assets	$ 393,562	$ (204,797)	$ 195,275	$ 372,424	$ 4,019	$ -	$ 7,340	$ 12,012	$ 7,289

LAFAYETTE GENERAL HEALTH SYSTEM

Consolidating Schedule of Operations and Changes in Unrestricted Net Assets
For the Year Ended September 30, 2013
In Thousands

	Consolidated	Eliminating Entries	LGHS	LGMC	LGMD	PHO	LGSH	LIG	SMH	UHC
Operating Revenue										
Net Patient Service Revenues	$ 423,248	$ -	$ -	$ 342,465	$ 14,753	$ -	$ 15,052	$ -	$ 16,428	$ 34,550
Provision for Bad Debts	70,667	-	-	52,275	557	-	-	-	4,292	13,543
Net Patient Service Revenues Less Provisions for Bad Debts	352,581	-	-	290,190	14,196	-	15,052	-	12,136	21,007
Other Operating Revenue	11,482	(4,874)	-	11,868	1,642	-	73	2,112	155	506
Total Operating Revenues	364,063	(4,874)	-	302,058	15,838	-	15,125	2,112	12,291	21,513
Operating Expenses										
Salaries, Wages and Benefits	139,922	-	-	101,161	18,377	-	3,751	60	6,637	9,936
Medical Supplies and Drugs	80,989	-	-	70,115	1,436	-	4,666	29	1,078	3,665
Contract Services	48,020	-	-	33,863	1,393	-	443	201	2,576	9,544
Utilities and Equipment Rentals	32,681	-	-	23,581	1,144	-	329	430	999	6,198
Depreciation and Amortization	18,197	-	-	17,187	112	-	312	340	243	3
Provision for Doubtful Accounts	370	-	-	-	-	-	370	-	-	-
Interest Expense	7,007	-	-	6,290	-	-	-	432	285	-
Insurance Expense	4,835	-	-	4,058	614	-	88	-	62	13
Other Expenses	13,116	(4,874)	-	10,906	1,842	46	1,631	203	1,714	1,648
Total Operating Expenses	345,137	(4,874)	-	267,161	24,918	46	11,590	1,695	13,594	31,007
Operating Income (Loss)	18,926	-	-	34,897	(9,080)	(46)	3,535	417	(1,303)	(9,494)
Non-Operating Revenues (Expenses)										
Interest and Dividend Income	2,917	-	-	2,915	2	-	-	-	-	-
Realized Gains on Investments	4,754	-	-	4,754	-	-	-	-	-	-
Unrealized Gains (Losses) on Investments	(291)	-	-	(291)	-	-	-	-	-	-
Loss on Disposal of Assets	572	-	-	575	(3)	-	-	-	-	-
Equity in Net Earnings of Consolidated Subsidiaries	-	(32,439)	31,698	741	-	-	-	-	-	-
Other Revenue (Expense), Net	291	(385)	-	576	(1)	-	101	-	-	-
Total Non-Operating Revenues (Expenses)	8,243	(32,824)	31,698	9,270	(2)	-	101	-	-	-
Revenues in Excess (Deficit) of Expenses	27,169	(32,824)	31,698	44,167	(9,082)	(46)	3,636	417	(1,303)	(9,494)
Attributable to Noncontrolling Interests	(1,965)	(1,965)	-	-	-	-	-	-	-	-
Revenues in Excess (Deficit) of Expenses Attributable to Health System	25,204	(34,789)	31,698	44,167	(9,082)	(46)	3,636	417	(1,303)	(9,494)
Contributions from Noncontrolling Interests	-	(2)	-	-	-	-	-	2	-	-
Distributions to Noncontrolling Interests	-	2,500	-	-	-	-	(2,500)	-	-	-
Transfer to (from) Affiliates	-	(46)	(6,493)	(39,649)	10,737	46	-	-	-	35,405
Change in Net Assets	25,204	(32,337)	25,205	4,518	1,655	-	1,136	419	(1,303)	25,911
Unrestricted Net Assets, Beginning of Year	195,276	(206,995)	195,275	191,468	3,421	-	5,598	3,689	2,820	-
Unrestricted Net Assets, End of Year	$ 220,480	$ (239,332)	$ 220,480	$ 195,986	$ 5,076	$ -	$ 6,734	$ 4,108	$ 1,517	$ 25,911

LAFAYETTE GENERAL HEALTH SYSTEM

Consolidating Schedule of Operations and Changes in Unrestricted Net Assets
For the Year Ended September 30, 2012
In Thousands

	Consolidated	Eliminating Entries	LGHS	LGMC	LGMD	PHO	LGSH	LIG	SMH
Operating Revenue									
Net Patient Service Revenues	$ 308,344	$ -	$ -	$ 268,147	$ 10,262	$ -	$ 12,590	$ -	$ 17,345
Provision for Bad Debts	30,775	-	-	27,062	368	-	-	-	3,345
Net Patient Service Revenues Less Provisions for Bad Debts	277,569	-	-	241,085	9,894	-	12,590	-	14,000
Other Operating Revenue	12,338	(4,385)	-	12,596	1,365	-	959	1,739	64
Total Operating Revenues	289,907	(4,385)	-	253,681	11,259	-	13,549	1,739	14,064
Operating Expenses									
Salaries, Wages and Benefits	117,449	-	-	93,796	14,677	-	3,242	60	5,674
Medical Supplies and Drugs	70,255	-	-	64,662	1,058	-	3,467	30	1,038
Contract Services	30,013	-	-	25,063	1,236	-	299	192	3,223
Utilities and Equipment Rentals	24,855	-	-	22,343	935	-	374	390	813
Depreciation and Amortization	17,488	-	-	16,645	104	-	269	311	159
Provision for Doubtful Accounts	282	-	-	-	-	-	282	-	-
Interest Expense	6,663	-	-	6,086	-	-	-	320	257
Insurance Expense	4,153	-	-	3,370	662	-	87	-	34
Other Expenses	9,938	(4,385)	-	8,915	1,815	57	1,510	165	1,861
Total Operating Expenses	281,096	(4,385)	-	240,880	20,487	57	9,530	1,468	13,059
Operating Income (Loss)	8,811	-	-	12,801	(9,228)	(57)	4,019	271	1,005
Non-Operating Revenues (Expenses)									
Interest and Dividend Income	2,018	-	-	2,015	-	-	3	-	-
Realized Gains on Investments	3,360	-	-	3,360	-	-	-	-	-
Unrealized Gains (Losses) on Investments	4,722	-	-	4,722	-	-	-	-	-
Loss on Disposal of Assets	184	-	-	(976)	1,160	-	-	-	-
Equity in Net Earnings of Consolidated Subsidiaries	-	(21,004)	17,789	3,215	-	-	-	-	-
Other Revenue (Expense), Net	693	386	-	577	(244)	-	(26)	-	-
Total Non-Operating Revenues (Expenses)	10,977	(20,618)	17,789	12,913	916	-	(23)	-	-
Revenues in Excess (Deficit) of Expenses	19,788	(20,618)	17,789	25,714	(8,312)	(57)	3,996	271	1,005
Attributable to Noncontrolling Interests	(1,996)	(1,996)	-	-	-	-	-	-	-
Revenues in Excess (Deficit) of Expenses Attributable to Health System	17,792	(22,614)	17,789	25,714	(8,312)	(57)	3,996	271	1,005
Contributions from Noncontrolling Interests	-	(88)	-	-	-	-	-	88	-
Distributions to Noncontrolling Interests	-	1,950	-	-	-	-	(1,950)	-	-
Transfer to (from) Affiliates	-	(1,327)	-	(36,758)	36,758	577	-	750	-
Change in Net Assets	17,792	(22,079)	17,789	(11,044)	28,446	520	2,046	1,109	1,005
Unrestricted Net Assets, Beginning of Year	177,484	(184,916)	177,486	202,512	(25,025)	(520)	3,552	2,580	1,815
Unrestricted Net Assets, End of Year	$ 195,276	$ (206,995)	$ 195,275	$ 191,468	$ 3,421	$ -	$ 5,598	$ 3,689	$ 2,820