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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 01-01-2014 , and ending 12-31-2014

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
BRAXTON COUNTY MEMORIAL HOSPITAL INC

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
100 HOYLMAN DRIVE

City or town, state or province, country, and ZIP or foreign postal code
GASSAWAY, WV 26624

D Employer identification number
55-0611919

E Telephone number
(304) 364-5156

G Gross receipts $ 16,856,570

F Name and address of principal officer
BEN T VINCENT
100 HOYLMAN DRIVE
GASSAWAY, WV 26624

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

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

H(c) Group exemption number ▶

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

J Website: ▶ WWW BRAXTONMEMORIAL ORG

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

L Year of formation 1981

M State of legal domicile WV

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE HOSPITAL'S MOST SIGNIFICANT ACTIVITIES ARE SERVICES PROVIDED BY THE HOSPITAL INCLUDING INPATIENT CARE, OUTPATIENT CARE, EMERGENCY ROOM SERVICES, HOME HEALTH CARE VISITS, AND CLINICAL CARE TO RESIDENTS OF BRAXTON COUNTY, WV AND SURROUNDING COMMUNITIES THE HOSPITAL PROVIDES CHARITY CARE TO PATIENTS WHO MEET CERTAIN CRITERIA UNDER ITS CHARITY CARE POLICY, WITHOUT CHARGE OR AT AMOUNTS LESS THAN ESTABLISHED RATES

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**	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	7
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	**5**	220
6	Total number of volunteers (estimate if necessary)	**6**	50
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	0

		Prior Year	Current Year
Revenue **8**	Contributions and grants (Part VIII, line 1h)	240,943	809,893
9	Program service revenue (Part VIII, line 2g)	13,943,982	15,152,054
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,630	1,149
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	415,359	893,474
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,602,914	16,856,570
Expenses **13**	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	8,607,211	8,896,124
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)	6,404,348	6,972,997
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	15,011,559	15,869,121
19	Revenue less expenses Subtract line 18 from line 12	-408,645	987,449

		Beginning of Current Year	End of Year
Net Assets or Fund Balances **20**	Total assets (Part X, line 16)	6,996,780	7,872,506
21	Total liabilities (Part X, line 26)	7,355,575	7,243,852
22	Net assets or fund balances Subtract line 21 from line 20	-358,795	628,654

Part II Signature Block

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

Sign Here

****** | 2015-09-21
Signature of officer | Date

BEN T VINCENT CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
AARON J HEIGHTON CPA	AARON J HEIGHTON CPA			P00291966

Firm's name ▶ HAYFLICH CPA'S | Firm's EIN ▶ 37-1496963

Firm's address ▶ 8 STONECREST DRIVE
HUNTINGTON, WV 25701 | Phone no (304) 697-5700

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

BRAXTON COUNTY MEMORIAL HOSPITAL SERVES AS THE GATEWAY FOR THE HEALTHCARE NEEDS OF THE CITIZENS OF BRAXTON COUNTY AND THE SURROUNDING AREAS IT'S MISSION IS "CARING FOR YOU CLOSE TO HOME " THE HOSPITAL PROVIDES INPATIENT, OUTPATIENT, HOME HEALTH, AND EMERGENCY MEDICAL SERVICES TO RESIDENTS OF BRAXTON COUNTY, WV AND SURROUNDING COMMUNITIES

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 $ 2,336,492 including grants of $) (Revenue $ 1,533,038)

AS A SMALL, COMMUNITY-BASED HEALTHCARE FACILITY, BRAXTON COUNTY MEMORIAL HOSPITAL OFFERS CONVENIENT ACCESSIBILITY AND PERSONAL ATTENTION WHILE MEETING THE HEALTHCARE NEEDS OF INDIVIDUALS "CLOSE TO HOME" OF 319 PATIENT ADMISSIONS TO BCMH IN 2014, MANY RECEIVED COMPASSIONATE CARE AT THE HANDS OF THEIR OWN FAMILY, FRIENDS AND NEIGHBORS FOR SOME SWING BED PATIENTS RECOVERING FROM AN ACUTE ILLNESS OR SURGERY, AN EXTENDED STAY INVOLVING SKILLED NURSING CARE AND PHYSICAL THERAPY WAS WARRANTED ANCILLARY SERVICES INCLUDING CARDIOPULMONARY, RADIOLOGY AND LABORATORY WERE PROVIDED TO ALL INPATIENTS AS APPROPRIATE

4b (Code) (Expenses $ 8,694,852 including grants of $) (Revenue $ 10,524,856)

BRAXTON COUNTY MEMORIAL HOSPITAL'S CONVENIENT LOCATION ALSO ENABLES AREA RESIDENTS TO RECEIVE OUTPATIENT SERVICES PROVIDED BY REGISTERED NURSES WHEN THE PRESENCE OF A PHYSICIAN IS NOT REQUIRED IN 2014, 3,010 INDIVIDUALS PRESENTED A PHYSICIANS ORDER AND RECEIVED A WIDE ARRAY OF TREATMENTS "CLOSE TO HOME" THROUGH BCMH'S OUTPATIENT NURSING DEPARTMENT BY REDUCING UNNECESSARY STAYS IN THE HOSPITAL, THIS TIME-SAVING SERVICE HAS BEEN VERY WELL-RECEIVED BCMH'S SAME DAY SURGERY AREA ACCOMODATED 793 SURGERY PATIENTS IN 2014 MOST OF THESE INDIVIDUALS RETURNED HOME HOURS AFTER THEIR PROCEDURE THOUGH SOME WERE ADMITTED TO THE HOSPITAL FOR ADDITIONAL CARE OTHER OUTPATIENT VISITS TO THE LABORATORY, RADIOLOGY AND CARIDOPULMINARY DEPARTMENTS OF BCMH TOTALED 19,250 IN 2014 WELLNESS PROGRAMS AND PRIMARY FAMILY CARE WERE ALSO PROVIDED THROUGH THE BRAXTON COUNTY COMMUNITY HEALTH CENTER WHERE 8,170 MEN, WOMEN AND CHILDREN HAD THEIR HEALTHCARE NEEDS MET BY QUALIFIED PROVIDERS IN 2014 ADDITIONALLY, 4,240 HOME-DELIVERED HEALTHCARE VISITS WERE MADE TO PATIENTS THROUGH THE BCMH HOME HEALTH DEPARTMENT

4c (Code) (Expenses $ 1,943,930 including grants of $) (Revenue $ 3,094,160)

THE EMERGENCY DEPARTMENT OF BRAXTON COUNTY MEMORIAL HOSPITAL PROVIDES 24-HOUR MEDICAL CARE TO AREA RESIDENTS AS WELL AS TRAVELERS WITH ITS CLOSE PROXIMITY TO I-79, BCMH HAS SERVED AS THE "GATEWAY" FOR MANY STRANGERS IN NEED OF EMERGENCY HEALTHCARE IN 2014, 10,936 INDIVIDUALS WERE PROVIDED WITH COMPASSIONATE HEALTHCARE FROM PROFESSIONAL PHYSICIANS AND NURSES BCMH CONTINUES TO COMPLY WITH MEDICAL CRITERIA AND RESOURCE REQUIREMENTS NECESSARY FOR DESIGNATION AS A LEVEL IV TRAUMA CENTER, THEREBY SERVING THE COMMUNITY IN A VERY UNIQUE WAY BY MAINTAINING THIS DESIGNATION, BCMH IS INVOLVED WITH A STATE-WIDE TRAUMA SYSTEM WHICH ENABLES GOOD COMMUNICATION AND WORK RELATIONSHIPS WITH EMERGENCY MEDICAL SERVICES AND OTHER HEALTHCARE FACILITIES THE STATISTICS NOTED ABOVE REPRESENT INDIVIDUAL LIVES TOUCHED AT BRAXTON COUNTY MEMORIAL HOSPITAL IN 2014 THESE NUMBERS DO NOT REFLECT THE FAMILIES AND FRIENDS OF THOSE PATIENTS

See Additional Data

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $ 590,772)

4e **Total program service expenses** ▶ 12,975,274

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

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
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**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "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**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		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**		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	43		
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			
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	220		
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			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	3b			
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9a	Did the sponsoring organization make any taxable distributions under section 4966? . . .	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

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

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

Section A. Governing Body and Management

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

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	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**		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

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

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, address, and telephone number of the person who possesses the organization's books and records

▶ KIMBER KNIGHT
100 HOYLMAN DRIVE
GASSAWAY, WV 26624 (304) 364-5156

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BARBARA ADAMS PRESIDENT	1 00	X		X				0	0	0
(2) ROY HUFFMAN VICE PRESIDENT	1 00	X		X				0	0	0
(3) SALLY HOWARD SECRETARY/TREASURER	1 00	X		X				0	0	0
(4) BRENT BOGGS DIRECTOR	1 00	X						0	0	0
(5) ARTURIO SABIO DIRECTOR	1 00	X						0	0	0
(6) TIM SODARO DIRECTOR	1 00	X						0	0	0
(7) RICHARD FACEMIRE DIRECTOR	1 00	X						0	0	0
(8) BEN VINCENT CHIEF EXECUTIVE OFFICER	40 00			X				99,410	0	12,292
(9) KIMBER KNIGHT CHIEF FINANCIAL OFFICER	40 00			X				51,531	0	18,359
(10) RONALD PEARSON SURGEON	40 00					X		427,790	0	24,890
(11) GUY LEVEAUX PHYSICIAN	40 00					X		172,933	0	0
(12) MICHAEL L FRAME CRNA	40 00					X		171,597	0	10,255
(13) MARK WADDELL PHYSICIAN	40 00					X		155,190	0	0
(14) STEPHANIE FRAME PHYSICIAN	40 00					X		151,938	0	430

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) . . . . . ▶								1,230,389	0	66,226

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 ▶ 8

			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
GREENBRIER EMERGENCY PHYSICIAN PO BOX 634850 CINCINNATI, OH 45263	ER PHYSICIANS	749,339
US MOBILE IMAGING LLC PO BOX 808 CUMBERLAND, MD 215010808	MOBILE MRI	488,380
BENEFIT ASSISTANCE CORPORATION PO BOX 950 HURRICANE, WV 25526	BENEFIT PLAN ADMINISTRATION	348,726
CDL NUCLEAR TECHNOLOGIES INC 6400 BROOKTREE COURT SUITE 320 WEXFORD, PA 15090	NUCLEAR MEDICINE SERVICES	170,258

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 ▶ 4

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	809,893			
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		809,893			
Program Service Revenue			Business Code				
	2a	NET PATIENT SERVICE REVENUE	622000	15,152,054	15,152,054		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f . . . . . ▶		15,152,054			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		1,149			1,149
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . . ▶					
			(i) Real / (ii) Personal				
	6a	Gross rents	3,445				
	b	Less rental expenses	0				
	c	Rental income or (loss)	3,445				
	d	Net rental income or (loss) . . . . . ▶		3,445			3,445
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory					
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss) . . . . . ▶					
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from fundraising events . . ▶					
	9a	Gross income from gaming activities See Part IV, line 19 . . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from gaming activities . . ▶					
	10a	Gross sales of inventory, less returns and allowances . a					
	b	Less cost of goods sold . . b					
	c	Net income or (loss) from sales of inventory . . ▶					
Other Revenue		Miscellaneous Revenue	Business Code				
	11a	340B PHARMACY REVENUE	446110	499,303	499,303		
	b	REBATES & DISCOUNTS	900099	182,400			182,400
	c	CAFETERIA & VENDING	722210	116,857			116,857
	d	All other revenue		91,469	91,469		
	e	**Total.** Add lines 11a–11d . . . . . ▶		890,029			
	12	**Total revenue.** See Instructions . . . . . ▶		16,856,570	15,742,826	0	303,851

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	150,941		150,941	
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	6,620,733	5,205,792	1,414,941	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	104,152	104,152		
9 Other employee benefits	1,541,189	1,541,189		
10 Payroll taxes	479,109	385,566	93,543	
11 Fees for services (non-employees)				
a Management				
b Legal	18,255		18,255	
c Accounting	55,000		55,000	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,883,164	1,630,589	252,575	
12 Advertising and promotion	18,188		18,188	
13 Office expenses	270,528	136,345	134,183	
14 Information technology	144,279	9,991	134,288	
15 Royalties				
16 Occupancy	293,182	5,154	288,028	
17 Travel	44,595	44,806	-211	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,414	11,600	-186	
20 Interest	216,289		216,289	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	751,049	700,527	50,522	
23 Insurance	320,307	312,645	7,662	
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	2,521,605	2,521,605		
b HEALTH CARE PROVIDER TA	314,386	314,386		
c EQUIPMENT RENT	88,958	42,447	46,511	
d OTHER TAXES	21,798	8,480	13,318	
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	15,869,121	12,975,274	2,893,847	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		911	1	910
	2	Savings and temporary cash investments		950,375	2	2,286,018
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		2,084,579	4	2,107,198
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		285,434	8	314,337
	9	Prepaid expenses and deferred charges		172,261	9	136,226
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 16,960,665			
	b	Less accumulated depreciation	10b 14,109,263	3,290,275	10c	2,851,402
	11	Investments—publicly traded securities			11	
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		212,945	15	176,415
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		6,996,780	16	7,872,506
Liabilities	17	Accounts payable and accrued expenses		2,361,136	17	2,801,897
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		4,994,439	25	4,441,955
	26	**Total liabilities.** Add lines 17 through 25		7,355,575	26	7,243,852
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		-624,443	27	-231,610
	28	Temporarily restricted net assets		265,648	28	860,264
	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		-358,795	33	628,654
	34	Total liabilities and net assets/fund balances		6,996,780	34	7,872,506

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	16,856,570
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,869,121
3	Revenue less expenses Subtract line 2 from line 1	3	987,449
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	-358,795
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	628,654

Part XII Financial Statements and Reporting

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

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

Additional Data

Software ID:
Software Version:
EIN: 55-0611919
Name: BRAXTON COUNTY MEMORIAL HOSPITAL INC

Form 990, Part III - Line 4c: Program Service Accomplishments (See the Instructions)

(Code	) (Expenses $	including grants of $	) (Revenue $	590,772)
OTHER OPERATING REVENUES				

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493264006545

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.**

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
BRAXTON COUNTY MEMORIAL HOSPITAL INC

Employer identification number
55-0611919

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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations . . . . . _____

g 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 listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI)						
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 section 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	**14**
15	Public support percentage for 2013 Schedule A, Part II, line 14	**15**

16a **33 1/3% support test—2014.** 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—2013.** 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—2014.** 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2013.** 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 VI 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI)						
13 **Total support.** (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2013 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2014** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2013** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2014.** 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—2013.** 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 Supporting Organizations

(Complete only if you checked a box on line 11 of Part I If you checked 11a of Part I, complete Sections A and B If you checked 11b of Part I, complete Sections A and C If you checked 11c of Part I, complete Sections A, D, and E If you checked 11d of Part I, complete Sections A and D, and complete Part V)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. . . .*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part II of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509 (a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*	11c		

Part IV Supporting Organizations (continued)

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**

- **a** ☐ The organization satisfied the Activities Test Complete **line 2** below
- **b** ☐ The organization is the parent of each of its supported organizations Complete **line 3** below
- **c** ☐ The organization supported a governmental entity Describe in Part VI how you supported a government entity (see instructions)

			Yes	No
2	Activities Test **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

Section B - Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in Part VI) _____			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount

				Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)			

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 $ _____			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 **Excess distributions carryover to 2015.** Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
BRAXTON COUNTY MEMORIAL HOSPITAL INC

Employer identification number
55-0611919

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 value of contributions to (during year)		
3	Aggregate value of 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) Revenue 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 Revenue 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, for escrow or custodial account liability? ☐ 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	265,648	254,141	196,241	152,484	
b	Contributions	594,616	11,507	57,900	43,541	
c	Net investment earnings, gains, and losses				216	
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance	860,264	265,648	254,141	196,241	

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 ▶ 100 000 %

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

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		244,255		244,255
b Buildings		6,597,272	5,834,565	762,707
c Leasehold improvements				
d Equipment		10,019,234	8,274,698	1,744,536
e Other		99,904		99,904
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				2,851,402

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

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

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

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

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

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

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

1 (a) Description of liability	(b) Book value
Federal income taxes	
DUE TO CAMC HEALTH SYSTEMS, INC	3,610,423
CAPITAL LEASES	831,532
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	4,441,955

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

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

1	Total revenue, gains, and other support per audited financial statements			1	16,856,570
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) 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	0
3	Subtract line **2e** from line **1**			3	16,856,570
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	16,856,570

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

1	Total expenses and losses per audited financial statements			1	15,869,121
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	0
3	Subtract line **2e** from line **1**			3	15,869,121
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	15,869,121

Part XIII Supplemental Information

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

Return Reference	Explanation
PART X, LINE 2	MANAGEMENT HAS DETERMINED THAT THE HOSPITAL HAD NO UNCERTAIN TAX POSITIONS IN 2014 AND 2013 YEARS ENDING ON OR AFTER DECEMBER 31, 2011 REMAIN SUBJECT TO EXAMINATION BY AUTHORITIES

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
BRAXTON COUNTY MEMORIAL HOSPITAL INC

Employer identification number
55-0611919

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 17500 0000000000 %	3b	Yes	
c	If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used 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)			9,628	1,684	7,944	0 050 %
b Medicaid (from Worksheet 3, column a)			4,056,971	3,893,481	163,490	1 030 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d **Total** Financial Assistance and Means-Tested Government Programs			4,066,599	3,895,165	171,434	1 080 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			28,750		28,750	0 180 %
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j **Total.** Other Benefits			28,750		28,750	0 180 %
k **Total.** Add lines 7d and 7j			4,095,349	3,895,165	200,184	1 260 %

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		No
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 2,134,385		
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 43,000		
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	4,573,746
6	Enter Medicare allowable costs of care relating to payments on line 5	6	4,888,909
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7	-315,163
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		No

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

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

Part V Facility Information

Section A. Hospital Facilities

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

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)

	Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
	See Additional Data Table										

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

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

Name of hospital facility or letter of facility reporting group BRAXTON MEMORIAL HOSPITAL INC

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

			Yes	No
Community Health Needs Assessment				
1	Was the hospital facility first licensed, registered, or similarly recognized by a State as a hospital facility in the current tax year or the immediately preceding tax year?	1		No
2	Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2		No
3	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 12	3	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 significant 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 Section C)			
4	Indicate the tax year the hospital facility last conducted a CHNA 2012			
5	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	Yes	
6a	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a		No
b	Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities?" If "Yes," list the other organizations in Section C	6b		No
7	Did the hospital facility make its CHNA report widely available to the public?	7	Yes	
	If "Yes," indicate how the CHNA report was made widely available (check all that apply)			
a	☑ Hospital facility's website (list url) WWW.BRAXTONMEMORIAL.ORG			
b	☐ Other website (list url)			
c	☑ Made a paper copy available for public inspection without charge at the hospital facility			
d	☑ Other (describe in Section C)			
8	Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	Yes	
9	Indicate the tax year the hospital facility last adopted an implementation strategy 2012			
10	Is the hospital facility's most recently adopted implementation strategy posted on a website?	10		No
a	If "Yes" (list url)			
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	Yes	
11	Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed			
12a	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)?	12a		No
b	If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b		
c	If "Yes" to line 12b, 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)*

BRAXTON MEMORIAL HOSPITAL INC

Name of hospital facility or letter of facility reporting group

			Yes	No
Financial Assistance Policy (FAP)				
	Did the hospital facility have in place during the tax year a written financial assistance policy that			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	13	Yes	
	If "Yes," indicate the eligibility criteria explained in the FAP			
a	☑ Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of 100.000000000000% and FPG family income limit for eligibility for discounted care of 175.000000000000%			
b	☐ Income level other than FPG (describe in Section C)			
c	☑ Asset level			
d	☑ Medical indigency			
e	☑ Insurance status			
f	☑ Underinsurance discount			
g	☐ Residency			
h	☐ Other (describe in Section C)			
14	Explained the basis for calculating amounts charged to patients?	14	Yes	
15	Explained the method for applying for financial assistance?	15	Yes	
	If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply)			
a	☑ Described the information the hospital facility may require an individual to provide as part of his or her application			
b	☑ Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application			
c	☑ Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process			
d	☐ Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications			
e	☐ Other (describe in Section C)			
16	Included measures to publicize the policy within the community served by the hospital facility?	16	Yes	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a	☐ The FAP was widely available on a website (list url)			
b	☐ The FAP application form was widely available on a website (list url)			
c	☐ A plain language summary of the FAP was widely available on a website (list url)			
d	☑ The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
e	☐ The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)			
f	☐ A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
g	☐ Notice of availability of the FAP was conspicuously displayed throughout the hospital facility			
h	☐ Notified members of the community who are most likely to require financial assistance about availability of the FAP			
i	☐ Other (describe in Section C)			
Billing and Collections				
17	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 all of the actions the hospital facility or other authorized party may take upon non-payment?	17	Yes	
18	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP			
a	☐ Reporting to credit agency(ies)			
b	☐ Selling an individual's debt to another party			
c	☐ Actions that require a legal or judicial process			
d	☑ Other similar actions (describe in Section C)			
e	☐ None of these actions or other similar actions were permitted			

Part V Facility Information *(continued)*

BRAXTON MEMORIAL HOSPITAL INC

Name of hospital facility or letter of facility reporting group

			Yes	No
19	Did the hospital facility or other authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?	**19**		No
	If "Yes," check all actions in which the hospital facility or a third party engaged			
a	☐ Reporting to credit agency(ies)			
b	☐ Selling an individual's debt to another party			
c	☐ Actions that require a legal or judicial process			
d	☐ Other similar actions (describe in Section C)			
20	Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 18 (check all that apply)			
a	☐ Notified individuals of the financial assistance policy on admission			
b	☐ Notified individuals of the financial assistance policy prior to discharge			
c	☐ Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills			
d	☐ Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy			
e	☐ Other (describe in Section C)			
f	☐ None of these efforts were made			
Policy Relating to Emergency Medical Care				
21	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required 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?	**21**	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 Section C)			
d	☐ Other (describe in Section C)			
Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)				
22	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 Section C)			
23	During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?	**23**		No
	If "Yes," explain in Section C			
24	During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?	**24**	Yes	
	If "Yes," explain in Section C			

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16i, 18d, 19d, 20e, 21c, 21d, 22d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

Form and Line Reference	Explanation
BRAXTON MEMORIAL HOSPITAL, INC	PART V, SECTION B, LINE 5 BRAXTON COUNTY MEMORIAL HOSPITAL FORMED A COMMUNITY NEEDS ADVISORY COMMITTEE CONSISTING OF 15 MEMBERS REPRESENTING A BROAD BASE OF COMMUNITY INTERESTS FROM THE SURROUNDING AREA PARTICULAR ATTENTION WAS GIVEN TO GETTING COMMITTEE MEMBERS FROM EACH POSTAL ZIP CODE SERVED BY THE HOSPITAL MEMBERS OF THE COMMITTEE REPRESENT THE FOLLOWING ROLES IN THE COMMUNITY SCHOOL PRINCIPALS, MINISTERS, PHARMACIST, PHYSICIANS, AND COMMUNITY LEADERS IN ADDITION, THERE WERE REPRESENTATIVES OF THE HOSPITAL STAFF, THE HOSPITAL BOARD OF DIRECTORS, THE COUNTY COMMISSION, EMERGENCY MEDICAL SERVICES, THE HEALTH DEPARTMENT, AND THE FOOD BANK AS PART OF THE PROCESS, THE COMMITTEE MEMBERS WERE ASKED TO WIDELY DISPERSE A SURVEY IN THEIR COMMUNITIES AND ENCOURAGE PARTICIPANTS TO ANSWER ALL QUESTIONS DATA WAS COMPILED INDICATING THE FOLLOWING TOP NEEDS 1) ACCESSIBILITY TO HEALTH CARE, 2) RECRUITMENT FOR MORE PRIMARY CARE PROVIDERS AND FOR SPECIALISTS IN ORTHOPEDICS, OB/GYN, PEDIATRICS, AND UROLOGY SERVICES, 3) EDUCATION TO INCREASE AWARENESS OF THE FOLLOWING AREAS, PURPOSE AND LIMITATIONS OF A CRITICAL ACCESS HOSPITAL, THE ROLE OF MID-LEVEL PROVIDERS, THE ROLE OF A HOSPITALIST, AND THE USE OF TELEMEDICINE, WHICH IS CURRENTLY AVAILABLE IN THE COMMUNITY FOR PSYCHIATRIC CONSULTS, 4) WELLNESS IN RELATION TO OBESITY CONTROL AND PREVENTION, DIABETES, TOBACCO CESSATION, HEALTH SCREENINGS, SPORTS PHYSICALS, DRUG AND ALCOHOL ABUSE
BRAXTON MEMORIAL HOSPITAL, INC	PART V, SECTION B, LINE 7D IN ADDITION TO BEING MADE AVAILABLE THROUGH THE HOSPITAL'S WEBSITE AND UPON REQUEST, THE COMMUNITY HEALTH NEEDS ASSESSMENT WAS MADE AVAILABLE THROUGH THE LOCAL NEWSPAPER AND THE HOSPITAL NEWSLETTER
BRAXTON MEMORIAL HOSPITAL, INC	PART V, SECTION B, LINE 11 THE HOSPITAL, IN CONJUNCTION WITH THE COMMUNITY HEALTH CENTER, BRAXTON COUNTY DHHR, AND THE AMERICAN CANCER SOCIETY HAVE IMPLEMENTED AN ACTION PLAN ADDRESSING EACH OF THE NEEDS IDENTIFIED, AN IMPLEMENTATION STRATEGY, AND THE RESPONSIBLE ORGANIZATION WITHIN THE COMMUNITY WHO WILL ADDRESS THE NEED
BRAXTON MEMORIAL HOSPITAL, INC	PART V, SECTION B, LINE 18D THE HOSPITAL'S COLLECTION POLICY DOES NOT PERMIT ANY OF THE ACTIONS LISTED ON LINE 18 UNTIL ALL OTHER AVENUES HAVE BEEN EXHAUSTED, INCLUDING A DETERMINATION OF THE PATIENT'S ELIGIBILITY FOR CHARITY CARE OR THE SLIDING FEE PROGRAM
BRAXTON MEMORIAL HOSPITAL, INC	PART V, SECTION B, LINE 22D THE HOSPITAL HAS A CHARGE MASTER WHICH IS BASED ON REASONABLE AND CUSTOMARY CHARGES AND IS PERIODICALLY COMPARED TO OTHER FACILITIES FOR REASONABLENESS PATIENTS ARE CHARGED ACCORDING TO THE SERVICES RENDERED REGARDLESS OF WHETHER THEY ARE INSURED OR UNINSURED PATIENTS WHO DO NOT HAVE INSURANCE COVERING EMERGENCY OR OTHER MEDICALLY NECESSARY CARE ARE OFFERED A 10% DISCOUNT IF CHARGES ARE PAID IN FULL WITHIN 30 DAYS FOR PATIENTS WHO QUALIFY FOR FINANCIAL ASSISTANCE, CHARGES ARE FORGIVEN ACCORDING TO A SLIDING FEE SCHEDULE CHARGES CAN BE FORGIVEN 100%, 75%, 50%, OR 25% DEPENDING ON THE PATIENT'S FAMILY INCOME IN RELATION TO THE FEDERAL POVERTY GUIDELINES
BRAXTON MEMORIAL HOSPITAL, INC	PART V, SECTION B, LINE 24 UPON DISCHARGE FROM THE HOSPITAL, OR AFTER RECEIPT OF THE FINAL INSURANCE PAYMENT, PATIENTS HAVE 30-DAYS TO APPLY FOR FINANCIAL ASSISTANCE IF QUALIFYING UNDER THE HOSPITAL'S GUIDELINES, FINANCIAL ASSISTANCE WILL BE GRANTED THEREFORE, POTENTIALLY FAP-ELIGIBLE PATIENTS CAN INITIALLY BE BILLED GROSS CHARGES

Part V Facility Information *(continued)*

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

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

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

Part VI Supplemental Information

Provide the following information

1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II and Part III, lines 2, 3, 4, 8 and 9b

2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B

3 **Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy

4 **Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves

5 **Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)

6 **Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served

7 **State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

Form and Line Reference	Explanation
PART III, LINE 3	IT IS ESTIMATED THAT APPROXIMATELY $43,000 OF THE HOSPITAL'S BAD DEBT EXPENSE COULD REASONABLY BE ATTRIBUTED TO PATIENTS WHO WOULD LIKELY QUALIFY FOR FINANCIAL ASSISTANCE THE HOSPITAL ESTIMATES THAT 2% OF ITS BAD DEBT EXPENSE COULD REASONABLY BE ATTRIBUTABLE TO PATIENTS WHO WOULD LIKELY QUALIFY FOR FINANCIAL ASSISTANCE

Form and Line Reference	Explanation
PART III, LINE 4	SEE NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - PATIENT ACCOUNTS RECEIVABLE ON PAGE 9 OF ATTACHED FINANCIAL STATEMENTS

Form and Line Reference	Explanation
PART III, LINE 8	MEDICARE ALLOWABLE COSTS WERE TAKEN FROM THE HOSPITAL'S 2014 MEDICARE COST REPORT NO AMOUNT OF THE SHORTFALL SHOULD BE TREATED AS A COMMUNITY BENEFIT

Form and Line Reference	Explanation
PART III, LINE 9B	THE HOSPITAL DOES NOT PURSUE COLLECTION OF AMOUNTS DETERMINED TO QUALIFY AS CHARITY CARE

Form and Line Reference	Explanation
PART VI, LINE 2	DUE TO THE HOSPITAL'S SIZE, THE ORGANIZATION FEELS THAT THE COMMUNITY'S HEALTH NEEDS CAN ALL BE IDENTIFIED THROUGH THE COMMUNITY HEALTH NEEDS ASSESSMENT ALONG WITH THE ASSISTANCE OF THE LOCAL DEPARTMENT OF HEALTH

Form and Line Reference	Explanation
PART VI, LINE 3	OUR ORGANIZATION PROVIDES INFORMATION SUCH AS THE FOLLOWING 1) POSTS INFORMATION IN ADMISSIONS AREAS, EMERGENCY ROOMS, AND OTHER AREAS OF THE HOSPITAL'S FACILITIES WHERE ELIGIBLE PATIENTS ARE LIKELY TO BE PRESENT, 2) PROVIDES THE INFORMATION AS PART OF THE INTAKE PROCESS, 3) PROVIDES THE INFORMATION WITH DISCHARGE MATERIALS, 4) INCLUDES THE INFORMATION IN PATIENT BILLS, 5) DISCUSSES WITH THE PATIENT THE AVAILABILITY OF VARIOUS GOVERNMENT BENEFITS, AND ASSISTS THE PATIENT WITH QUALIFICATION FOR SUCH PROGRAMS

Form and Line Reference	Explanation
PART VI, LINE 4	BRAXTON COUNTY MEMORIAL HOSPITAL SERVES AS THE GATEWAY FOR THE HEALTHCARE NEEDS OF THE CITIZENS OF BRAXTON COUNTY AND THE SURROUNDING AREAS ITS MISSION IS "CARING FOR YOU CLOSE TO HOME " THE HOSPITAL PROVIDES INPATIENT, OUTPATIENT, HOME HEALTH, AND EMERGENCY MEDICAL SERVICES SERVICES PROVIDED BY THE HOSPITAL INCLUDED 1,359 INPATIENT DAYS OF CARE, 19,250 OUTPATIENT VISITS, 10,936 EMERGENCY ROOM VISITS, 4,240 HOME HEALTH VISITS, 8,170 CLINIC VISITS, 3,010 OUTPATIENT NURSING VISTS, AND 793 SAME DAY SURGERIES THE HOSPITAL IS DESIGNATED AS A CRITICAL ACCESS HOSPITAL AND SERVICES A MOUNTAINOUS, RURAL AREA OF WEST VIRGINIA OUR GEOGRAPHIC AREA IS PRIMARILY BRAXTON COUNTY WITH PORTIONS OF THE SURROUNDING COUNTIES, NICHOLAS, CLAY, WEBSTER, LEWIS AND GILMER BRAXTON COUNTY'S POPULATION IS APPROXIMATELY 14,500 WITH NICHOLAS AT 25,900, CLAY - 9,000, WEBSTER - 8,800, LEWIS - 16,400 AND GILMER - 8,600 THE AVERAGE INCOME IS $31,900 FOR BRAXTON COUNTY BRAXTON COUNTY HAS APPROXIMATELY 22% OF THEIR POPULATION AT OR BELOW THE FEDERAL POVERTY GUIDELINE AND SERVES 6% AS UNINSURED PATIENTS AND 25 4% WITH MEDICAID BRAXTON COUNTY MEMORIAL HOSPITAL IS THE ONLY HOSPITAL IN THE COMMUNITY SERVICING THE NEEDS OF THE RESIDENTS BRAXTON COUNTY IS ALSO FEDERALLY DESIGNATED AS AN HPSA (HEALTH PROFESSIONAL SHORTAGE AREA) AND MUA (MEDICALLY UNDERSERVED AREA)

Form and Line Reference	Explanation
PART VI, LINE 5	A MAJORITY OF THE HOSPITAL'S BOARD IS COMPRISED OF PERSONS WHO RESIDE IN THE PRIMARY SERVICE AREA AND WHO ARE UNRELATED TO THE ORGANIZATION IN ADDITION, THE ORGANIZATION EXTENDS MEDICAL STAFF PRIVILEGES TO ALL QUALIFIED PHYSICIANS IN THE COMMUNITY WHEN THE ORGANIZATION HAS SURPLUS FUNDS, THEY ARE USED TO IMPROVE PATIENT CARE BY THE PURCHASE OF NEW OR REPLACEMENT OF EQUIPMENT LASTLY, BRAXTON COUNTY MEMORIAL HOSPITAL, INC IS THE ONLY COMMUNITY HOSPITAL IN THE SERVICE AREA AND HAS SPECIALIZED SERVICES NOT AVAILABLE ANYWHERE ELSE IN THE SERVICE AREA

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

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493264006545

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ **Attach to Form 990.**

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
BRAXTON COUNTY MEMORIAL HOSPITAL INC

Employer identification number
55-0611919

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III			
	☐ Compensation committee	☑ Written employment contract		
	☐ Independent compensation consultant	☑ Compensation survey or study		
	☑ Form 990 of other organizations	☐ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
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), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 RONALD PEARSON, SURGEON	(i)	427,790	0	0	8,656	16,234	452,680	0
	(ii)	0	0	0	0	0	0	0
2 GUY LEVEAUX, PHYSICIAN	(i)	172,933	0	0	0	0	172,933	0
	(ii)	0	0	0	0	0	0	0
3 MICHAEL L FRAME, CRNA	(i)	171,597	0	0	0	10,255	181,852	0
	(ii)	0	0	0	0	0	0	0
4 MARK WADDELL, PHYSICIAN	(i)	155,190	0	0	0	0	155,190	0
	(ii)	0	0	0	0	0	0	0
5 STEPHANIE FRAME, PHYSICIAN	(i)	151,938	0	0	0	430	152,368	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493264006545

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization	Employer identification number
BRAXTON COUNTY MEMORIAL HOSPITAL INC	55-0611919

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	
FORM 990, PART VI, SECTION B, LINE 12C	MONITORING AND ENFORCING COMPLIANCE WITH CONFLICT OF INTEREST POLICY ON AN ANNUAL BASIS, O FFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES ARE REQUIRED TO DISCLOSE POTENTIAL CONFLICT S OF INTEREST BY COMPLETING THE HOSPITAL'S CONFLICT OF INTEREST FORM IF POTENTIAL CONFLIC TS EXIST, THE PERSON WOULD THEN CONTACT THEIR MANAGER OR THE COMPLIANCE OFFICER FOR THE CO NFLICT TO BE INVESTIGATED AND ACTION TAKEN IF NECESSARY THE CORPORATE COMPLIANCE COMMITTE E OVERSEES THE CONFLICT OF INTEREST POLICY AND MONITORS AND ENFORCES THIS POLICY
FORM 990, PART VI, SECTION B, LINE 15A	THE BOARD OF DIRECTORS ANNUALLY EVALUATES THE CEO AND HIS COMPENSATION PACKAGE SALARY DAT A FROM COMPARABLE CRITICAL ACCESS HOSPITALS IN THE SURROUNDING AREAS IS USED TO DETERMINE THE COMPENSATION LEVEL OF BRAXTON COUNTY MEMORIAL HOSPITAL'S CEO
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S GOVERNING DOCUMENTS, FORM 990, FINANCIAL STATEMENTS, AND CONFLICT OF IN TEREST POLICY ARE AVAILABLE UPON REQUEST AT THE HOSPITAL'S OFFICE
FORM 990, PART IX, LINE 11G	PHYS FEES - PATIENT CARE PROGRAM SERVICE EXPENSES 698,250 MANAGEMENT AND GENERAL EXPENSE S 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 698,250 PURCHASED SERVICES PROGRAM SERVICE E XPENSES 416,480 MANAGEMENT AND GENERAL EXPENSES 252,399 FUNDRAISING EXPENSES 0 TOTAL EX PENSES 668,879 PURCH SRV - SOFTWARE SUP PROGRAM SERVICE EXPENSES 21,782 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 21,782 CONSULTING PROGRAM SER VICE EXPENSES 0 MANAGEMENT AND GENERAL EXPENSES 176 FUNDRAISING EXPENSES 0 TOTAL EXPENS ES 176 PURCHASED SERVICE - MRI PROGRAM SERVICE EXPENSES 265,790 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 265,790 PURCHASED SERVICE - SVI PROGR AM SERVICE EXPENSES 228,287 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TO TAL EXPENSES 228,287
FORM 990, PART XII, LINE 2C	THERE HAS BEEN NO CHANGE TO THE OVERSIGHT PROCESS OR THE SELECTION PROCESS DURING THE YEAR

Braxton County Memorial Hospital, Inc.

Gassaway, West Virginia

Financial Statements

December 31, 2014

Table of Contents

HAYFLICH
Certified Public Accountants | Business Advisors

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Braxton County Memorial Hospital, Inc.
Gassaway, West Virginia

We have audited the accompanying financial statements of Braxton County Memorial Hospital, Inc. (the Hospital), which comprise the balance sheets as of December 31, 2014 and 2013, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements referred to above present fairly, in all material respects, the financial position of Braxton County Memorial Hospital, Inc. as of December 31, 2014 and 2013, and the results of its operations, changes in its net assets, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Hayflich Grigoraci PLLC

Huntington, West Virginia
April 8, 2015

BRAXTON COUNTY MEMORIAL HOSPITAL, INC.
BALANCE SHEETS
DECEMBER 31, 2014 AND 2013

	2014	2013
ASSETS		
Current Assets		
Cash and cash equivalents	$ 1,213,071	$ 394,640
Certificates of deposit	-	75,941
Current portion of assets limited as to use	213,593	215,658
Patient accounts receivable, net of allowance for doubtful accounts of $620,972 and $1,141,033 as of December 31, 2014 and 2013	2,107,198	2,084,579
Estimated third-party payor settlements	140,459	178,073
Supplies inventory	314,337	285,434
Prepaid expenses and other assets	136,226	172,261
Other receivables	35,956	34,872
Total Current Assets	4,160,840	3,441,458
Assets limited as to use, net of current portion	860,264	265,047
Property and equipment, net	2,851,402	3,290,275
TOTAL ASSETS	$ 7,872,506	$ 6,996,780

The accompanying notes are an integral part of the financial statements.

	2014	2013
LIABILITIES AND NET ASSETS		
Current Liabilities		
Current maturities of long-term obligations	$ 524,422	$ 547,228
Accounts payable	814,465	1,511,364
Estimated third-party payor settlements	1,239,653	72,000
Employee compensation, payroll withholdings, and taxes payable	747,779	777,772
Total Current Liabilities	3,326,319	2,908,364
Long-term obligations, less current maturities	3,917,533	4,447,211
Total Liabilities	7,243,852	7,355,575
Net assets (deficit)		
Unrestricted	(231,610)	(624,443)
Temporarily restricted	860,264	265,648
Total net assets (deficit)	628,654	(358,795)
TOTAL LIABILITIES AND NET ASSETS	$ 7,872,506	$ 6,996,780

The accompanying notes are an integral part of the financial statements.

BRAXTON COUNTY MEMORIAL HOSPITAL, INC.
STATEMENTS OF OPERATIONS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
Unrestricted revenues, gains and other support		
Patient service revenue (net of contractual allowances and discounts)	$ 17,286,439	$ 17,315,868
Provision for bad debts	(2,134,385)	(3,371,886)
Net patient service revenue less provision for bad debts	15,152,054	13,943,982
Grant revenue	215,277	229,436
Rental income	3,445	3,745
Other operating revenue	890,029	411,614
Total unrestricted revenues, gains and other support	16,260,805	14,588,777
Expenses		
Salaries and wages	6,771,674	6,517,224
Payroll taxes and benefits	2,124,497	2,089,988
Professional fees	698,250	639,580
Purchased services	1,321,601	1,169,712
Supplies and other expenses	3,057,886	2,773,943
Interest	216,289	192,912
Utilities	293,182	299,806
Insurance	320,307	287,885
Depreciation and amortization	751,049	764,485
Medicaid provider tax	314,386	276,024
Total expenses	15,869,121	15,011,559
Operating income (loss)	391,684	(422,782)
Nonoperating income		
Interest and dividend income	1,149	2,630
Total nonoperating income	1,149	2,630
Excess (deficiency) of revenues and gains over (under) expenses and losses	392,833	(420,152)
Unrestricted net assets (deficit), beginning of year	(624,443)	(204,291)
Unrestricted net assets (deficit), end of year	$ (231,610)	$ (624,443)

The accompanying notes are an integral part of the financial statements.

BRAXTON COUNTY MEMORIAL HOSPITAL, INC.
STATEMENTS OF CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
Unrestricted net assets		
Excess (deficiency) of revenues and gains over (under) expenses and losses	$ 392,833	$ (420,152)
Increase (decrease) in unrestricted net assets	392,833	(420,152)
Temporarily restricted net assets		
Contributions	594,616	11,507
Increase in temporarily restricted net assets	594,616	11,507
Increase (decrease) in net assets	987,449	(408,645)
Net assets (deficit), beginning of year	(358,795)	49,850
Net assets (deficit), end of year	$ 628,654	$ (358,795)

The accompanying notes are an integral part of the financial statements.

BRAXTON COUNTY MEMORIAL HOSPITAL, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
Cash flows from operating activities		
Change in net assets	$ 987,449	$ (408,645)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	751,049	764,485
Provision for bad debts	2,134,385	3,371,886
Changes in assets and liabilities:		
Patient receivables, net	(2,157,004)	(3,285,154)
Other receivables	(1,084)	10,391
Estimated third-party payor settlements	1,205,267	(150,887)
Supplies inventory	(28,903)	(11,710)
Prepaid expenses and other assets	36,035	20,830
Accounts payable	(696,899)	69,248
Employee compensation, payroll withholdings and taxes payable	(29,993)	31,781
Net cash provided by operating activities	2,200,302	412,225
Cash flows from investing activities		
Net change in assets limited as to use	(593,152)	(23,397)
Proceeds from maturity of certificates of deposit	75,941	199,882
Purchase of property and equipment	(312,176)	(138,472)
Net cash (used) provided by investing activities	(829,387)	38,013
Cash flows from financing activities		
Principal payments on long-term obligations	(552,484)	(526,871)
Net cash used in financing activities	(552,484)	(526,871)
Net increase (decrease) in cash and cash equivalents	818,431	(76,633)
Cash and cash equivalents, beginning of year	394,640	471,273
Cash and cash equivalents, end of year	$ 1,213,071	$ 394,640
Supplemental disclosures of cash flow information:		
Cash payments for interest	$ 216,289	$ 192,912
Equipment acquired through capital lease obligations	$ -	$ 343,575

The accompanying notes are an integral part of the financial statements.

BRAXTON COUNTY MEMORIAL HOSPITAL, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013

Note 1: DESCRIPTION OF ORGANIZATION

Nature of Activities – Braxton County Memorial Hospital, Inc. (the Hospital) is a West Virginia not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code (the Code) and is exempt from federal income tax pursuant to Section 501(a) of the Code. The Hospital provides acute inpatient, outpatient, emergency, home health and physician clinic medical services to the residents of Braxton County and surrounding areas.

Change in Ownership – Through June 26, 2007, the Hospital's sole corporate member was CAMC Health System, Inc. (CAMCHS). On June 27, 2007, the Board of Directors of the Hospital entered into an agreement with CAMCHS to purchase CAMCHS's interest for $5,000,000. Such amount is being paid by the Hospital to CAMCHS over a 20 year period. CAMCHS can regain control of the Hospital if the Hospital does not meet the required payment terms of the agreement. For as long as any portion of the CAMCHS debt remains outstanding, the Hospital cannot, without prior written consent of CAMCHS:

a) sell all or any material portion of its assets or the collateral,
b) enter into any merger, consolidation, reorganization or recapitalization or amend its Articles of Incorporation or governing documents to appoint any member or to grant control or other reserved powers to any other entity,
c) borrow money from any external source or to assume, guarantee, endorse or otherwise become 'liable' (directly or contingently) on any contingent obligation that is not expressly subordinated, both for payment or collateral purposes, to the purchase note or intercompany payable.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates used in preparing these financial statements include the allowances for contractual adjustments and uncollectible accounts on patient accounts receivable, and amounts due to or from third-party payors. It is at least reasonably possible that the significant estimates used will change within the next year.

Basis of Presentation – Net assets and revenues, gains, and losses are classified based on donor-imposed restrictions. Accordingly, net assets of the Hospital and changes therein are classified and reported as follows:

Unrestricted – Unrestricted net assets include resources over which the Board of Directors has discretionary control.

Temporarily restricted – Temporarily restricted net assets are those resources subject to donor-imposed restrictions which will be satisfied by actions of the Hospital or passage of time.

Permanently restricted – Permanently restricted net assets are those resources subject to a donor-imposed restriction that they be maintained permanently by the Hospital. There were no permanently restricted net assets at December 31, 2014 and 2013.

Donor-Restricted Gifts – Gifts of cash and other assets are presented as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of operations as net assets released from restrictions. The Hospital has elected to present donor-restricted contributions whose restrictions are met within the same year as unrestricted contributions.

Cash and Cash Equivalents – Cash and cash equivalents include investments in highly liquid debt instruments with original maturities of three months or less.

Patient Accounts Receivable – The Hospital records patient service revenue and receivables on an accrual basis when the service is provided.

Patient receivables are reduced by an allowance for doubtful accounts. In evaluating the collectibility of accounts receivable, the Hospital analyzes its past history and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these 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 Hospital analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for bad debts, if necessary (for example, 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 (which includes both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the Hospital 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 charged off against the allowance for doubtful accounts.

The Hospital's allowance for doubtful accounts for self-pay patients increased from 77% of self-pay accounts receivable at December 31, 2013, to 80% of self-pay accounts receivable at December 31, 2014. The Hospital's self-pay write offs decreased from $3,371,886 for 2013 to $2,134,385 for 2014. This decrease was the result of positive trends experienced in the percentage of patients having insurance and third-party payor coverage. The Hospital did not change its charity care or uninsured discount policies during 2014 and 2013. The Hospital does not maintain a material allowance for doubtful accounts for third-party payors, nor did it have significant write offs from third-party payors.

Supplies Inventory – Supplies inventory, which consists of medical, pharmacy, and other supplies are stated at the lower of cost (first-in, first-out method) or market.

Investments – Investments in debt securities are measured at fair value on the balance sheet. Investment income or loss (including realized gains and losses on investments, interest and dividends) is included in the excess (deficiency) of revenues and gains over (under) expenses and losses unless the income or loss is restricted by donor or law. Unrealized gains and losses on investments are excluded from the excess (deficiency) of revenues and gains over (under) expenses and losses unless the investments are trading securities.

Assets Limited as to Use – Assets limited as to use include designated assets set aside by the Board of Directors, over which the Board retains control and may at its discretion subsequently use for other purposes, and assets restricted by donor agreements for capital improvements. Assets required to meet current liabilities of the Hospital have been reclassified to current assets in the balance sheet.

Property and Equipment – Property and equipment acquisitions are recorded at cost or fair value at date received if acquired by gift. The Hospital calculates depreciation on the straight-line method based on estimated useful life of each class of depreciable asset. Equipment under capital lease obligations is amortized on the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment. Such amortization is included in depreciation and amortization in the accompanying financial statements. Maintenance and repairs which do not extend the life of the applicable assets are charged to expense as incurred.

Statements of Operations – For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of health care services are reported as revenues and expenses. Peripheral or incidental transactions are reported as nonoperating revenues and expenses.

Net Patient Service Revenue – The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered.

Net patient service revenue also includes estimated retroactive adjustments under reimbursement agreements with certain third-party payors (primarily Medicare and Medicaid). Estimated settlements under these reimbursement agreements are accrued in the period the related services are provided and adjusted in future periods as final settlements are determined. The estimated settlements are reported separately on the balance sheet as estimated third-party payor settlements.

Revenue from the Medicare and Medicaid programs accounted for approximately 51% and 28% and 55% and 24% of the Hospital's net patient revenue for the years ended December 31, 2014 and 2013. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Grant Revenue - The Hospital receives grants and contributions from governmental organizations, private individuals and private organizations. Revenues from grants and contributions (including contributions of property and equipment) are recognized when all eligibility requirements, including time requirements, are met. For the years ended December 31, 2014 and 2013, one major contributor accounted for 93% and 87% of total grant revenue.

Other Operating Revenue – Other operating revenue is derived from day-to-day operations of the Hospital that are not directly related to patient care. Included are cafeteria revenue, rebates of prior years' sales and use tax, outside pharmacy rebates under the federal 340b program, and other services provided to non-patients of the Hospital.

Charity Care – The Hospital 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 Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

Excess (Deficiency) of Revenues and Gains over (under) Expenses and Losses – The statements of operations includes the determination of the excess or deficiency of revenues and gains over or under expenses and losses. Changes in unrestricted net assets which are excluded from this determination, consistent with industry practice, include unrealized gains and losses on investments other than trading securities, permanent transfers of assets to and from affiliates for other than goods and services and contributions of long–lived assets.

Income Taxes – The Hospital is a not-for-profit corporation and has been recognized as tax exempt pursuant to Section 501(c)(3) of the Internal Revenue Code and applicable state statutes.

Management has determined that the Hospital had no uncertain tax positions in 2014 and 2013.

Years ending on or after December 31, 2011 remain subject to examination by authorities.

Unrelated Business Income Tax – There is currently very little guidance in the IRS Code on what activities should be subject to unrelated business income tax ("UBIT"). The IRS has indicated that they are studying the issue and may issue additional guidance. As a result, at this time there is uncertainty regarding whether the Hospital should pay income tax on certain types of net taxable income from activities that may be considered by taxing authorities as unrelated to the purpose for which the Hospital was granted non-taxable status. In the opinion of management, any liability resulting from taxing authorities imposing income taxes on the net taxable income from activities deemed to be unrelated to the Hospital's non-taxable status is not expected to have a material effect on the Hospital's financial position or results of operations.

Reclassifications – Certain amounts in the 2013 financial statements have been reclassified to conform to the 2014 presentation. The reclassifications have no impact on previously reported changes in net assets.

Note 3: CONCENTRATIONS OF CREDIT RISK

The Hospital is located in Gassaway, West Virginia. The Hospital grants credit without collateral to its patients, most of who are local residents and are insured under third-party payor agreements. At December 31, 2014 and 2013, the Hospital's net patient accounts receivable (unsecured) were concentrated in the following major payor classes:

	2014	2013
Medicare	41%	31%
Medicaid	33%	26%
Other third-party payors	19%	25%
Private Pay	7%	18%
	100%	100%

Note 4: CREDIT RISK RELATED TO CASH AND CASH EQUIVALENTS

Financial instruments that potentially subject the Hospital to significant concentration of credit risk consist principally of cash and certificates of deposit. The Hospital maintains cash and certificates of deposit with financial institutions which, at times, may exceed federally-insured limits. Amounts on deposit in excess of federally-insured limits ($250,000 per depositor, per insured bank) at December 31, 2014 were $1,854,676.

Note 5: INVESTMENTS AND FAIR VALUE OF FINANCIAL INSTRUMENTS

Assets Limited as to Use - The composition of assets limited as to use at December 31, 2014 and 2013, is set forth in the following table. Investments are stated at fair value.

	2014	2013
Designated - Helping Hand		
Cash and cash equivalents	$ 8,590	$ 10,911
Donor restricted for capital improvements (temporarily restricted net assets)		
Cash and cash equivalents	860,264	265,047
Designated as collateral on line-of-credit		
Certificate of deposit	205,003	204,747
Total assets limited as to use	1,073,857	480,705
Less portion required for current obligations	213,593	215,658
Assets limited as to use, net of current portion	$ 860,264	$ 265,047

The Fair Value Measurements and Disclosures Topic of the FASB Accounting Standards Codification defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements.

This Topic defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants on the measurement date. This topic also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The Topic describes three levels of inputs that may be used to measure fair value.

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets and liabilities.

Level 3: Significant unobservable inputs that reflect a company's own assumptions about the assumptions that market participants would use the pricing an asset or liability.

The Hospital's financial assets for each hierarchy level as of December 31, 2014 and 2013 were as follows:

	December 31, 2014			
	Level 1	**Level 2**	**Level 3**	**Total**
Cash and cash equivalents	$ 2,081,925			$ 2,081,925
Certificates of deposit		$ 205,003		205,003
	$ 2,081,925	$ 205,003	$ -	$ 2,286,928

	December 31, 2013			
	Level 1	**Level 2**	**Level 3**	**Total**
Cash and cash equivalents	$ 670,598			$ 670,598
Certificates of deposit		$ 280,688		280,688
	$ 670,598	$ 280,688	$ -	$ 951,286

The certificates of deposit are valued at amortized cost, which approximates fair value and are Level 2 investments, as described above. The Hospital has no assets or liabilities that are recorded at fair value on a nonrecurring basis.

Note 6: PROPERTY AND EQUIPMENT

A summary of property and equipment at December 31, 2014 and 2013 is a follows:

	2014	2013
Land	$ 244,255	$ 244,255
Land improvements	217,007	217,007
Building	6,380,265	6,380,265
Equipment	10,019,234	9,714,058
Construction-in-process	99,904	92,904
	16,960,665	16,648,489
Less accumulated depreciation and amortization	(14,109,263)	(13,358,214)
Property and equipment, net	$ 2,851,402	$ 3,290,275

Capital lease assets at December 31, 2014 and 2013, included in property and equipment were as follows:

	2014	2013
Equipment	$ 1,767,304	$ 1,767,304
Less accumulated amortization	(917,637)	(583,154)
	$ 849,667	$ 1,184,150

Amortization of assets held under capital leases is included in depreciation expense and was $334,483 and $305,905 for the years ended December 31, 2014 and 2013.

Note 7: LONG-TERM OBLIGATIONS

A summary of long-term debt and capital lease obligations at December 31, 2014 and 2013 follows:

	2014	2013
Notes payable to CAMCHS (Note 1), payable in monthly installments of $31,514, including interest at 4.5% through June 1, 2027, secured by substantially all assets, revenues, and rights to receive revenues of the Hospital. The Hospital has an option to prepay the debt in full any time after July 1, 2012, but prior to maturity with prepayment discount.	$ 3,610,424	$ 3,820,959
Capital lease obligations, at varying rates of imputed interest from 4.5% to 7.5%, secured by leased equipment with maturity dates ranging from 2016 to 2019.	831,531	1,173,480
	4,441,955	4,994,439
Less current maturities	524,422	547,228
Long-term obligations	$ 3,917,533	$ 4,447,211

Scheduled maturities of long-term debt and capital lease obligations at December 31, 2014, are as follows:

	Long-Term Debt	Capital Lease Obligations	Total
2015	$ 220,207	$ 368,656	$ 588,863
2016	230,324	320,295	550,619
2017	240,905	93,307	334,212
2018	251,972	74,523	326,495
2019	263,547	39,697	303,244
Thereafter	2,403,469	-	2,403,469
	3,610,424	896,478	4,506,902
Less: amount representing interest under capital lease obligations	-	64,947	64,947
Total	$ 3,610,424	$ 831,531	4,441,955
Less: Current maturities of long-term obligations			524,422
Long-term obligations, excluding current maturities			$ 3,917,533

Note 8: NET PATIENT SERVICE REVENUE

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare - The Hospital is designated a Critical Access Hospital (CAH) under the Medicare and Medicaid programs. Inpatient services and most outpatient services rendered to Medicare beneficiaries are paid based on a cost reimbursement methodology. Other outpatient services are paid based on fee schedules.

The Hospital is reimbursed for cost reimbursable items at tentative interim rates with final settlements determined after submission of annual cost reports by the Hospital and review thereof by the Medicare fiscal intermediary. The Hospital's classification of patients under the Medicare program and the appropriateness of their admission are subject to an independent review by a peer review organization. Medicare cost reports have been settled through 2011.

Medicaid - Inpatient and most outpatient services rendered to Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology. The Hospital is reimbursed at tentative interim rates with final settlements determined after submission of annual cost reports by the Hospital and review thereof by the Medicaid agency. Other outpatient services are reimbursed based upon the lesser of the Hospital's charge or predetermined fee schedule amounts. Medicaid cost reports have been settled through 2003.

Medicaid Disproportionate Share - The State of West Virginia has a Medicaid Disproportionate Share Program (DSH) which allows eligible hospitals to receive additional reimbursement to help offset the cost of providing uncompensated care. Reimbursement is based on Medicaid utilization and other factors. For the years ended December 31, 2014 and 2013, the Hospital reduced contractual adjustments by $711,127 and $760,884, as a result of participation in this program. The amounts are subject to audit and retroactive adjustment for differences in the interim payments received and the actual cost of uncompensated care provided to uninsured patients. The last year settled under this program was the state's fiscal year ended June 30, 2010. It is at least reasonably possible that the final settled amounts for the years after 2010 will differ from the amounts received and those differences could be material. Management is unable to determine what those differences could be because the laws and regulations governing Medicaid DSH payments are complex and subject to interpretation.

Commercial Insurance Carriers and Other Payors - The Hospital has also entered into payment agreements with certain commercial insurance carriers and other payors. The basis for payment to the Hospital under these agreements includes discounts from established charges.

West Virginia Health Care Authority - The Legislature of the State of West Virginia has created the Health Care Authority to regulate Hospitals' gross patient revenue based on limitation orders compiled from rate schedules and budgets submitted by Hospitals on a periodic basis. Under current state regulations, Critical Access Hospitals, such as Braxton County Memorial Hospital, are exempt from the rate setting process.

Charity Care - The Hospital provides charity care to patients who are financially unable to pay for the health care services they receive. The Hospital's policy is not to pursue collection of amounts determined to qualify as charity care if the patient has an adjusted income equal to or below 100% of the federal poverty income levels. A sliding scale discount is available for patients who meet the guidelines prescribed in the policy. Accordingly, the Hospital does not report these amounts in the net revenues or

in the allowance for doubtful accounts. Of the Hospital's total expenses approximately $10,000 and $78,000 arose from providing charity services to charity patients. The estimated costs of providing charity services are based on a calculation which applies a ratio of costs to charges to the gross uncompensated charges associated with providing care to charity patients. The ratio of cost to charges is calculated based on the Hospital's total expenses divided by gross patient service revenue.

Net patient service revenue for all payors consisted of the following for the years ended December 31, 2014 and 2013:

	2014	2013
Gross patient service revenue	$ 26,835,330	$ 24,034,692
Contractual adjustments	(9,532,635)	(6,593,465)
Charity care (changes foregone, based on established rates)	(16,256)	(125,359)
Patient service revenue (net of contractual allowances and discounts)	17,286,439	17,315,868
Provision for bad debts	(2,134,385)	(3,371,886)
Net patient service revenue less provision for bad debts	$ 15,152,054	$ 13,943,982

Patient service revenue, net of contractual allowances and discounts (but before the provision for bad debts), recognized during the years ended December 31, 2014 and 2013, is summarized as follows:

	2014	2013
Third-party payors	$ 15,671,652	$ 14,730,776
Self-pay	1,614,787	2,585,092
Total All Payors	$ 17,286,439	$ 17,315,868

As disclosed in Note 9, the Hospital has recorded amounts for cost report settlements with Medicare and Medicaid. Net patient service revenue was increased by approximately $78,000 in 2014 and $143,000 in 2013, as a result of settlements at amounts different than originally estimated.

Note 9: ESTIMATED THIRD-PARTY PAYOR SETTLEMENTS

Estimated third-party payor settlements consist of amounts due from or to the Medicare and Medicaid programs for settlement of current and prior years' cost reports and disproportionate share program payments. The estimated settlements by program at December 31, 2014 and 2013, were as follows:

	2014	2013
Due from third-party payors:		
Medicaid disproportionate share	$ 140,459	$ 176,903
Medicaid cost report settlements		1,170
	$ 140,459	$ 178,073
Due to third-party payors:		
Medicare cost report settlements	$ 699,275	$ 72,000
Medicaid cost report settlements	540,378	
	$ 1,239,653	$ 72,000

Note 10: RENTAL EXPENSE

Leases that do not meet the criteria for capitalization are classified as operating leases with related rentals charged to operations as incurred. At December 31, 2014 and 2013, there were no operating leases with a remaining lease term in excess of one year.

Total rental expense was $88,958 and $87,561 for the years ended December 31, 2014 and 2013.

Note 11: FUNCTIONAL EXPENSES

The Hospital provides general health care services to residents within its geographic location. Expenses related to providing those services for the year ended December 31, 2014 and 2013, are as follows:

	2014	2013
Healthcare services	$ 11,738,794	$ 10,934,110
General and administrative	4,130,327	4,077,449
	$ 15,869,121	$ 15,011,559

Note 12: ADVERTISING EXPENSE

The Hospital recognizes the costs for advertising as they are incurred. Advertising costs included in expenses for 2014 and 2013 were $18,188 and $19,447.

Note 13: HEALTH INSURANCE PLAN

The Hospital is partially self-insured with respect to employee health insurance. The program is used to pay ordinary health care claims of qualified participants. To protect themselves against extraordinary claims of their employees, the Hospital has purchased stop-loss insurance. The Hospital's cost is limited to $50,000 per participant per plan year. Amounts payable under this plan approximated $65,000 and $139,100 as of December 31, 2014 and 2013, and are included in accounts payable in the accompanying balance sheets. Total health insurance expense for the years ended December 31, 2014 and 2013, was approximately $1,307,000 and $1,299,000, and is included in payroll taxes and benefits in the accompanying statements of operations.

Note 14: PENSION PLAN

The Hospital has a defined contribution pension plan covering all eligible employees. The eligibility criteria are based upon years of service, type of employment and the age of participants. The employer makes non-discretionary matching contributions equal to 100% of employees' pretax contributions with limits ranging from 1% to a maximum of 5% of eligible compensation depending on each employee's years of service. The employer may make annual discretionary profit sharing contributions. The Hospital's Board of Directors determines the annual amount to be contributed based on net income, cash flow and other relevant factors for the year. The Hospital incurred $104,152 and $105,824 in pension expense for the years ended December 31, 2014 and 2013.

Note 15: RISK MANAGEMENT AND CONTINGENCIES

The Hospital is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and illnesses; and natural disasters. The Hospital reduces its exposure to risk of loss by a variety of insurance programs, some of which are purchased from commercial insurance carriers or state agencies.

The Hospital is subject to certain legal claims and regulatory reviews that arise in the ordinary course of business. It is not possible at the present time to estimate the ultimate legal and financial liability, if any, with respect to certain claims. In the opinion of management, the eventual outcome of such claims is not expected to have a material adverse effect on the Hospital's financial position. However, depending on the amounts and timing of such resolution, an unfavorable outcome could materially affect the results of operations or cash flows in a particular period.

To reduce its risk related to litigation, the Hospital is insured with respect to professional liabilities on a claims-made basis. Coverage limits for the policy are in the amount of $2,000,000 per claim and $4,000,000 aggregate per year. The Hospital is obligated to pay the first $25,000 of each claim. The professional liability policy is renewable annually and has been renewed by the insurance carrier for the period extending through June 2015. Under a claims-made policy, the risk for claims and incidents not asserted within the policy period remains with the Hospital. Although there exists the possibility of claims arising from services provided to patients through December 31, 2014, which have not yet been asserted, the Hospital is unable to determine the ultimate cost, if any, of such possible claims.

The health care industry is subject to numerous laws and regulations of federal, state and local governments. Government activity has increased with respect to investigations and allegations concerning possible violations of various statutes and regulations by health care providers. Violations of these laws and regulations create a possibility of significant repayments for patient services previously billed. Compliance with such laws and regulations can be subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time. Management believes that the Hospital is in compliance with fraud and abuse as well as other applicable government laws and regulations.

Note 16: LINE OF CREDIT

As of December 31, 2014 and 2013, the Hospital had available a $200,000 line of credit with a bank. There were no balances outstanding on the line of credit at December 31, 2014 and 2013. Interest on the line of credit draws was 4.0% at December 31, 2014 and 3.5% at December 31, 2013. The line of credit is secured by a certificate of deposit with a net book value of $205,003 at December 31, 2014.

Note 17: SUBSEQUENT EVENTS

The Hospital did not have any recognized or nonrecognized subsequent events occur that need to be recorded or disclosed after December 31, 2014, the balance sheet date. Subsequent events have been evaluated through the date of the auditors' report, the date the financial statements were available to be issued.

BRAXTON COUNTY MEMORIAL HOSPITAL
2012 COMMUNITY HEALTH NEEDS ASSESSMENT
SUMMARY

DESCRIPTION:

Braxton County is a small rural area located at the heart of West Virginia with a population of approximately 14,500 people. The county is designated as a Primary Care HPSA (Health Professional Service Area) and a MUA (Medically Underserved Area). Braxton County Memorial Hospital was established in 1981. This non-profit community based Critical Access Hospital is the only hospital in the county and serves Braxton and parts of Clay, Gilmer, Lewis, Nicholas, and Webster counties. Located in Gassaway, WV and easily accessible from I-79, BCMH offers a variety of services close to home for those located in our medical service area. The following existing health care facilities/ agencies are also available in the area: Primary Care facilities in Gassaway, Sutton, and Burnsville; Braxton County Health Department; Braxton Health Care Center (long term care); Summit Center (mental health); and West Virginia Aging Services, and Braxton County Senior Center for in home care.

COMMITTEE STRUCTURE:

Braxton County Memorial Hospital conducted a Community Health Needs Assessment (CHNA) for Braxton County and surrounding areas starting in June, 2012 through September, 2012. Mary Jo Frame, RN, the hospital's Director of Nursing, was appointed as the Project Facilitator. She worked closely with Ben Vincent, CEO to organize the project. Members of the Steering Committee for the project contacted community leaders and professionals in June of 2012 requesting them to be a member of the CHNA Advisory Committee. This committee consists of 15 members and includes those who represent a broad base of community interests including public health and services. Members were also chosen based on the location of their primary residence. Many are considered experts in their field and have provided long term service to the Braxton County community. The Community Needs Advisory Committee listing which shows name, address, and the member's position in the community is included in attachment #1. The committee meetings also included members of the Braxton County Memorial Hospital Board of Directors.

ADVISORY COMMITTEE MEETING JULY 23, 2012:

The CHNA Advisory Committee met in a combined meeting with the BCMH Board of Directors. Please refer to the attached minutes from that meeting. See attachment # 2. A brief synopsis of the meeting is as follows:

- The CHNA Project overview was conducted by Mary Jo Frame, RN, Project Facilitator and Ben Vincent, CEO.
- Ben Vincent, CEO discussed the geographic medical service area to be included in the project. This area was determined by a review of the zip codes for all patients utilizing BCMH for inpatient or outpatient care over the last 6 months (12/1/11 through 5/31/12). The map shown in attachment #3 shows the medical service area for BCMH and denotes the highest usage locations determined by the review.
- BCMH benefits, services, and economic impact of the hospital in Braxton County and surrounding areas was discussed by Mr. Vincent. He also reviewed demographic data from the US Census Bureau 2006-2010. See attachment # 4.
- BCMH survey questionnaire was reviewed by Mary Jo Frame, RN. Envelopes containing the survey, BCMH brochure, and a thank-you and instruction letter to the community member completing the survey were given to each committee member.

CHNA SURVEY PROCESS:

The BCMH Community Health Survey Questionnaire was developed and presented to the Advisory Committee with no changes recommended. The plan was to disseminate the survey throughout the medical service community by the Advisory Committee members. Each participant was asked to distribute and collect 10 surveys in their community by August 10, 2012. Additional surveys were given to members and to BCMH Board members as requested. The completed surveys were to be returned to Mary Jo by August 27, 2012. See attachment # 5.

- 180 surveys were returned on or before August 27, 2012. All members showed diligence in getting the surveys completed timely and as per request.
- Results show a good sampling from all areas of the medical service area. See map found with meeting # 2 information.
- Data was compiled, sorted, and findings were formulated into the attached document entitled BCMH CHNA Survey Results. See attachment # 6.

ADVISORY COMMITTEE MEETING SEPTEMBER 24, 2012:

The CHNA Advisory Committee met in a combined meeting with the BCMH Board of Directors. See detailed meeting minutes in attachment # 7. A brief synopsis of the meeting is as follows:

- **Braxton County Health Department Community Health Plan was reviewed with JoAnn McChesney, BCHD Administrator. Healthy People 2020 data was reviewed by Mary Jo Frame.**
- **Results of the CHNA Survey were reviewed with those in attendance by Mary Jo Frame. A lengthy discussion and brainstorming regarding the results found in questions 10 and 12 showed excellent participation and input from all members.**
- **The data was sorted and prioritized into the following four areas of concern identified for the Braxton County medical service area:**
  1.Accessibility, 2. Recruitment, 3. Education, and 4. Wellness.
  An action plan was discussed and developed for each identified concern, and accountability assigned. See attached document entitled Community Health Needs Assessment Recommendations. Attachment #8.
- **Ben Vincent discussed the final step of the project to be Community Awareness. This will be accomplished by newspaper publications, BCMH newsletter – The IV, BCMH website, and detailed information to any community member upon request.**

COMMUNITY HEALTH NEEDS ASSESSMENT – ACTION PLAN

The formulated action plan will be ongoing and will be reviewed with the assigned accountability partners periodically. The processes will be evaluated and revised as indicated to achieve the goals set by the CHNA Advisory Committee. A report will be presented to the BCMH Board of Directors annually in October to provide an update of progress toward meeting the goals.

Detailed minutes and attachments are available for review upon request.

Report prepared by: Mary L. Frame MD 10/5/12

Presented to BCMH Board of Directors on 12/3/12.

BRAXTON COUNTY MEMORIAL HOSPITAL
COMMUNITY HEALTH NEEDS ASSESSMENT
COMMUNITY ACTION PLAN - OCTOBER 2012

ACCESSIBILITY

Accessibility to health care was a major concern identified by those in the BCMH service area. Included in this category are – cost of health care, limited urgent care hours, overuse of the ED for non-urgent care, transportation for care in and out of the service area, and fear of hospital closure. The following Plan of Action has been reviewed and will be implemented as feasible:

Community Need	Implementation Strategy	Responsible Organization or Person
1. Cost	Need for marketing of the Reduced Fee program currently available at Braxton County Memorial Hospital for providers and services. Many are unaware of this option and/or how to apply. This program is designed to benefit low income and uninsured patients who qualify.	Braxton County Memorial Hospital
2. Urgent Care	Consider increase of walk-in hours for the Community Health Center to include taking patients until 6 pm. This would accommodate those patients who are working or who are students. The option would be dependent upon hiring of another PCP for the clinic area.	Braxton County Memorial Hospital and Community Health Center
3. Overuse of Emergency Department	Talk with ED service provider to discuss the possibility of a mid-level provider in the ED to see non-urgent patients. This would reduce wait time for those in need of urgent care. ~ Also look at the possibility of a central registration area that would allow for triage of patients and referral to the appropriate location based on acuity and need.	Braxton County Memorial Hospital
4. Transportation	Promote community awareness regarding availability of transport services for 55+ group and other local non-profit groups and organizations.	Braxton County Senior Center, Braxton County DHHR, American Cancer Society
5. Hospital Viability	Increase community awareness by periodically informing residents of the community via web site and/or local media regarding the financial status of the hospital, quality reviews, and improvements being made in facility services, equipment, and environment.	Braxton County Memorial Hospital

BRAXTON COUNTY MEMORIAL HOSPITAL
COMMUNITY HEALTH NEEDS ASSESSMENT
COMMUNITY ACTION PLAN - OCTOBER 2012

RECRUITMENT

Primary concerns identified in the survey in the area of recruitment included the need for more primary care providers due to the possible retirement of physicians in our service area. A major concern is also the lack of specialty physicians. The following Plan of Action has been reviewed and will be implemented as feasible:

Community Need	Implementation Strategy	Responsible Organization or Person
1. Primary Care Providers	Ongoing recruitment efforts are in place to hire a physician for the Community Health Center. Focus is for this provider to have a special interest in pediatrics. ~ Plan to keep open access to the WV Division of Rural Health and Recruitment for possible placement of a HCP seeking a rural placement. Will keep this site updated to include information about the needs and benefits of a small rural community with great outdoor options.	Braxton County Memorial Hospital
2. Specialty Services	A need has been established for Orthopedics, OB/Gyn, Pediatrics, and Urology services. Need to research options for recruitment of these specialists for clinic and some hospital and surgical services. ~ Suggestion for oncology/cancer care is not feasible due to over burdened oncologists in the surrounding areas and the cost of setting up an oncology infusion site. There is also no availability of a radiologist or equipment to provide radiation therapy.	Braxton County Memorial Hospital

BRAXTON COUNTY MEMORIAL HOSPITAL

COMMUNITY HEALTH NEEDS ASSESSMENT

COMMUNITY ACTION PLAN - OCTOBER 2012

EDUCATION

There appears to be an information gap in the service area regarding the perception of health care services currently available. The following Plan of Action has been formulated to increase awareness of these existing services:

Community Need	Implementation Strategy	Responsible Organization or Person
1. CAH	There is a need to increase community awareness regarding the designation of a Critical Access Hospital, the purpose and limitations.	Braxton County Memorial Hospital
2. Mid-Level Providers	There is a poor understanding in the community regarding the role of a mid-level provider. We need to inform the residents through posting in areas utilizing these providers and/or through local media.	Braxton County Memorial Hospital
3. Hospitalist	The role of a Hospitalist is not clearly understood. With increasing utilization of these providers in the hospital setting, we need to better inform patients at the time of admission how they are utilized and their responsibility related to their care.	Braxton County Memorial Hospital
4. Telemedicine	Equipment and access is currently available for psychiatric consults in our community. Local providers in the area need to be aware that this option is available.	Braxton County Memorial Hospital

BRAXTON COUNTY MEMORIAL HOSPITAL
COMMUNITY HEALTH NEEDS ASSESSMENT
COMMUNITY ACTION PLAN - OCTOBER 2012

WELLNESS

There is poor awareness in the service area regarding programs available to promote wellness. There needs to be better networking between all agencies and health care providers to better utilize these services and inform the community. The following Plan of Action was formulated based on the health needs identified through the survey process. Focus areas include:

Community Need	Implementation Strategy	Responsible Organization or Person
1. Obesity Control & Prevention	Braxton County Health Department provides information on diet and exercise. Current programs include Braxton County on the Move and WIC program for infants and children. Information regarding these programs and others available will continue to be marketed.	Braxton County Health Department
2. Diabetes	Need to enhance education to focus on prevention and control of the disease. Programs are currently in place at BCMH for consult with a dietician. Local providers need to be made aware of the service to our community. Other community education options will be considered.	Braxton County Memorial Hospital and Braxton County Health Dept.
3. Tobacco Cessation	Local agencies need to partner together to reduce tobacco use in our service area. Programs are currently available at BCMH, BCHD, Braxton County Schools, WVDHHR, and Braxton County Coalition. Need to better utilize these services through referrals and better public awareness.	Braxton County Memorial Hospital, Braxton County Health Department, Braxton County Schools, WVDHHR, Pharmacists
4. Health Screenings	Need to promote public awareness regarding cancer risks and importance of screenings and immunizations. Promote local events provided by the Rotary Club for blood screenings, flu vaccination clinics, BCHD immunization clinics, and Relay for Life events.	Braxton County Memorial Hospital, Braxton County Health Department, Braxton County Schools, American Cancer Society Pharmacies
5. Sports Physicals	Provided twice annually for all students participating in sports in the high school and middle school.	Braxton County Memorial Hospital, Braxton County Health Department, Local Providers
6. Drug and Alcohol Abuse	Need to enhance awareness of this abuse through the BCHD, schools, churches, providers, and other community activities.	Braxton County Health Department, Braxton County Law Enforcement, Braxton County Schools