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Form 990 Return of Organization Exempt From Income Tax

OMB No 1545-0047

2014

Open to Public Inspection

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*

Department of the Treasury
Internal Revenue Service

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
West Virginia University Hospitals Inc

Doing business as

Number and street (or P O box if mail is not delivered to street address) PO Box 8034 Accounting and Finance | Room/suite

City or town, state or province, country, and ZIP or foreign postal code
Morgantown, WV 265068034

D Employer identification number
55-0643304

E Telephone number
(304) 598-4410

G Gross receipts $ 815,696,440

F Name and address of principal officer
Albert Wright PresidentCEO
PO Box 8131
Morgantown, WV 26506

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: ▶ http //wvumedicine com/about/wvu-hospitals/

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

L Year of formation 1984

M State of legal domicile WV

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
WVU Hospitals exists to provide a quality healthcare system, including tertiary services, to the citizens of WV and the surrounding region

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	6,587
6	Total number of volunteers (estimate if necessary)	6	658
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	1,522,365
b	Net unrelated business taxable income from Form 990-T, line 34	7b	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	2,754,483	2,307,018
	9	Program service revenue (Part VIII, line 2g)	711,726,997	746,073,156
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	21,888,585	28,155,265
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	31,952,596	38,411,144
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	768,322,661	814,946,583
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,243,474	1,283,885
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	308,159,100	319,526,264
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶1,052,672		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	408,946,993	420,544,217
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	718,349,567	741,354,366
	19	Revenue less expenses Subtract line 18 from line 12	49,973,094	73,592,217
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	1,052,545,271	1,145,505,044
	21	Total liabilities (Part X, line 26)	473,649,578	518,102,698
	22	Net assets or fund balances Subtract line 21 from line 20	578,895,693	627,402,346

Part II Signature Block

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

Sign Here

Signature of officer | Date 2015-11-03

Melissa McCoy VP of FinanceCFO
Type or print name and title

Paid Preparer Use Only

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

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no

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

WVU Hospitals exists to provide a quality healthcare system, including tertiary services, to the citizens of WV and the surrounding region Equally important, WVUH is committed by law and philosophy to be the primary clinical site for the education and research programs of the WVU Health Sciences Center

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 $ 85,473,748 including grants of $) (Revenue $ 130,351,451)

Internal Medicine - The internal medicine department of WVU Hospitals provides comprehensive primary care to adults Coordinated care is provided for patients in both an outpatient and inpatient setting Members of the internal medicine department provide a variety of patient care services including checkups for health promotion and disease prevention, pre-employment physicals for all new employees, pre-operative assessments, routine care of common medical illnesses, and ongoing medical management and coordination of care for complex disease states

4b (Code) (Expenses $ 66,379,235 including grants of $) (Revenue $ 69,808,501)

Hematology/Oncology - The Hematology and Oncology Department of WVU Hospitals diagnose and treat all adult malignant disorders and diseases of the blood, including anemia, leukemia, lymphoma, and bleeding problems Our doctors, nurses, and staff offer state-of-the-art care in a personalized and compassionate environment Our services include evaluating and diagnosing cancer and blood disorders, cancer chemotherapy, targeted therapies, and immunotherapy

4c (Code) (Expenses $ 51,202,992 including grants of $) (Revenue $ 70,080,131)

Orthopedics provides state-of-the-art care to adults and children Our clinical expertise, combined with cutting edge technology, enables us to provide excellent services for a wide range of orthopedic disorders and injuries Our goal is to heal and help through surgery, medication, rehabilitation, or a combination of several therapies Our faculty is nationally recognized and fellowship trained, but we emphasize more than surgical expertise Along with excellent patient care, our goal is to provide excellent service to each of our patients Our services include treatment for spine joint degeneration, musculoskeletal trauma, sports injuries, hand shoulder disorders, pediatrics, and tumors

4d Other program services (Describe in Schedule O)
(Expenses $ 338,338,861 including grants of $) (Revenue $ 511,972,480)

4e **Total program service expenses** ▶ 541,394,836

Part IV Checklist of Required Schedules

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

			Yes	No
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	Yes	
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	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	**Section 501(c)(3), 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	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		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	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b	Yes	
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** 382			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	**1b** 30			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		**1c**	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a** 6,587			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		**2b**	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		**3a**	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O*		**3b**	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		**4a**		No
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for 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	16		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		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	Yes	
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	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		No

Section C. Disclosure

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

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

►Melissa McCoy CFOVP of Finance
PO Box 8059
Morgantown, WV 26506 (304) 598-4554

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

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

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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

1b	**Sub-Total**			
c	**Total from continuation sheets to Part VII, Section A**			
d	**Total (add lines 1b and 1c)**	4,680,877	760,292	484,716

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 ▶271

			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
WVU Medical Corp PO Box 740 Morgantown, WV 26505	Medical Services	2,676,469
Global Physics Solutions 2 Science Road Glenwood, IL 60425	Medical Staff	1,084,222
Mayo Collaborative Services Inc 200 SW 1St Street Rochester, MN 55905	Lab Testing	2,882,457
Healthfuse LLC 4600 Loomis Road Suite 310 Milwaukee, WI 53220	Consultant Services	802,000
Bowles Rice LLP PO Box 1386 Charleston, WV 25325	Legal Services	9,585,864

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 ▶48

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	1,864				
	b	Membership dues 1b					
	c	Fundraising events 1c					
	d	Related organizations . . . 1d					
	e	Government grants (contributions) 1e	136,144				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	2,169,010				
	g	Noncash contributions included in lines 1a-1f $	71,185				
	h	**Total.** Add lines 1a-1f . . . . ▶		2,307,018			
Program Service Revenue			Business Code				
	2a	Patient Service Revenue	900099	743,820,128	743,820,128		
	b	Family House	900099	251,001	251,001		
	c	Tuition	900099	1,447,623	1,447,623		
	d	Archiving MRI PET Scans	900099	362,063	362,063		
	e	Medical Command Center	900099	173,057	173,057		
	f	All other program service revenue		19,284	19,284		
	g	**Total.** Add lines 2a–2f . . . . ▶		746,073,156			

			(i) Real	(ii) Personal	(A) Total revenue	(B)	(C)	(D)
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . ▶			17,254,204			17,254,204
	4	Income from investment of tax-exempt bond proceeds . . ▶			1,317,501			1,317,501
	5	Royalties . . . . ▶						
	6a	Gross rents	721,128					
	b	Less rental expenses	49,574					
	c	Rental income or (loss)	671,554					
	d	Net rental income or (loss) . . . . ▶			671,554			671,554
			(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory		9,583,560				
	b	Less cost or other basis and sales expenses						
	c	Gain or (loss)		9,583,560				
	d	Net gain or (loss) . . . . ▶			9,583,560			9,583,560
	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		778,101				
	b	Less direct expenses . . . b		700,283				
	c	Net income or (loss) from gaming activities . . ▶			77,818			77,818
	10a	Gross sales of inventory, less returns and allowances . a						
	b	Less cost of goods sold . . b						
	c	Net income or (loss) from sales of inventory . . ▶						
		Miscellaneous Revenue		Business Code				
	11a	UML Lab Fees		621500	1,522,365		1,522,365	
	b	Outpatient Pharmacy		900099	26,055,108	26,055,108		
	c	Cafeteria		900099	5,494,671	5,494,671		
	d	All other revenue			4,589,628	4,589,628		
	e	**Total.** Add lines 11a–11d . . . . ▶			37,661,772			
	12	**Total revenue.** See Instructions . . . . . ▶			814,946,583	782,212,563	1,522,365	28,904,637

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	1,283,885	1,283,885		
2 Grants and other assistance to domestic individuals See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	3,945,966		3,945,966	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	250,583,429	210,667,398	39,586,792	329,239
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,986,670	5,791,723	1,194,947	
9 Other employee benefits	38,447,930	32,073,260	6,283,618	91,052
10 Payroll taxes	19,562,269	16,216,488	3,345,781	
11 Fees for services (non-employees)				
a Management	1,072,578	1,072,578		
b Legal	776,372		776,372	
c Accounting	112,490		112,490	
d Lobbying	101,759		101,759	
e Professional fundraising services See Part IV, line 17				
f Investment management fees	3,377,848		3,377,848	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	54,238,143	20,726,588	33,506,555	5,000
12 Advertising and promotion	1,331,440	24,272	1,290,303	16,865
13 Office expenses	34,269,100	22,102,003	12,066,660	100,437
14 Information technology	1,327,794	196,624	1,131,170	
15 Royalties	0			
16 Occupancy	9,253,881	177,262	9,076,619	
17 Travel	1,610,703	869,720	694,370	46,613
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	11,562			11,562
20 Interest	10,099,965		10,099,965	
21 Payments to affiliates	40,138,154		40,138,154	
22 Depreciation, depletion, and amortization	38,902,512	22,052,948	16,849,564	
23 Insurance	6,304,528	1,127,050	5,177,478	
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 Provision for Doubtful Accounts	22,455,607	22,455,607		
b Medical Supplies	168,675,216	168,675,216		
c Taxes, Licenses Fees	18,053,318	14,659,675	3,393,643	
d Association Dues	1,445,472	140,425	1,109,150	195,897
e All other expenses	6,985,775	1,082,114	5,647,654	256,007
25 **Total functional expenses.** Add lines 1 through 24e	741,354,366	541,394,836	198,906,858	1,052,672
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			3,800	1	3,800
	2	Savings and temporary cash investments			12,619,005	2	14,746,862
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			108,275,910	4	107,636,996
	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			14,239,211	8	14,280,745
	9	Prepaid expenses and deferred charges			10,691,481	9	9,645,654
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	637,113,494			
	b	Less accumulated depreciation	10b	367,827,955	218,449,988	10c	269,285,539
	11	Investments—publicly traded securities			500,336,741	11	526,537,543
	12	Investments—other securities See Part IV, line 11			124,061,500	12	109,629,406
	13	Investments—program-related See Part IV, line 11			1,704,190	13	1,745,057
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			62,163,445	15	91,993,442
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)			1,052,545,271	16	1,145,505,044
Liabilities	17	Accounts payable and accrued expenses			84,562,009	17	99,424,417
	18	Grants payable				18	
	19	Deferred revenue			566,111	19	470,511
	20	Tax-exempt bond liabilities			348,648,979	20	356,343,881
	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	17,307,330
	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			39,872,479	25	44,556,559
	26	**Total liabilities.** Add lines 17 through 25			473,649,578	26	518,102,698
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			570,537,459	27	619,345,503
	28	Temporarily restricted net assets			7,779,932	28	7,458,377
	29	Permanently restricted net assets			578,302	29	598,466
		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			578,895,693	33	627,402,346
	34	Total liabilities and net assets/fund balances			1,052,545,271	34	1,145,505,044

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	814,946,583
2	Total expenses (must equal Part IX, column (A), line 25)	2	741,354,366
3	Revenue less expenses Subtract line 2 from line 1	3	73,592,217
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	578,895,693
5	Net unrealized gains (losses) on investments	5	-9,660,579
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	-15,424,985
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	627,402,346

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: 14000292
Software Version: 14.4.1.0
EIN: 55-0643304
Name: West Vırgınıa Unıversıty Hospıtals Inc

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

(A) Name and Tıtle	(B) Average hours per week (lıst any hours for related organızatıons below dotted lıne)	(C) Posıtıon (do not check more than one box, unless person ıs both an officer and a dırector/trustee)						(D) Reportable compensatıon from the organızatıon (W-2/1099-MISC)	(E) Reportable compensatıon from related organızatıons (W-2/1099-MISC)	(F) Estımated amount of other compensatıon from the organızatıon and related organızatıons
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Gordon Gee PhD Chaırperson	1 00	X		X				0	0	0
(1) Charles Wısılosky Employee Rep/House Supervısor	42 00	X						96,532	0	22,463
(2) Chrıstopher Colenda MD Director	1 00	X						0	0	0
(3) Arıf Sarwarı MD Dırector	1 00	X						0	0	0
(4) Bruce Sparks Vıce Chaırperson	1 00	X		X				0	0	0
(5) Tom Heywood Director	1 00	X						0	0	0
(6) Narvel Weese Dırector	1 00	X						0	0	0
(7) Art Ross MD Director	1 00	X						0	0	0
(8) Julıe Smıth PhD Director	1 00	X						0	0	0
(9) Bıll Stone Treasurer	1 00	X		X				0	0	0
(10) Tara Hulsey Ph D Director	1 00	X						0	0	0
(11) Walter Washıngton Director	1 00	X						0	0	0
(12) Robert Walker MD Dırector	1 00	X						0	0	0
(13) Cleo Mathews Director	1 00	X						0	0	0
(14) Dıane Lewıs Secretary	1 00	X		X				0	0	0
(15) Betty Shelton PhD Director	1 00	X						0	0	0
(16) Albert Wrıght Presıdent/CEO	49 00 1 00	X		X				359,014	0	22,226
(17) Bruce McClymonds CEO	49 00 1 00			X				671,757	0	127,588
(18) Mary Jo Shanan CFO/VP Fınance	35 00 15 00			X				305,326	0	467
(19) Rıchard Kıng VP Informatıon Technology	35 00 15 00			X				251,659	107,854	19,637
(20) Robert O'Neıl VP Legal Servıces	 50 00			X				0	487,725	34,581
(21) Stephen Tancın VP Ancıllary Servıces	48 00			X				320,070	0	22,824
(22) Gary Murdock VP Plannıng/Marketıng	25 00 25 00			X				164,713	164,713	38,545
(23) Melanıe Davıes VP of Corporate Complıance	25 00 25 00			X				235,611	0	17,813
(24) Dorothy Oakes VP Nursıng Servıces	49 00			X				333,056	0	8,220

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
(26) Charlotte Bennett VP Human Resources	47 00			X				370,803	0	22,226
(1) Frank Briggs VP of Quality Patient Safety	40 00			X				250,023	0	34,656
(2) Melissa McCoy VP Finance/CFO	50 00 10 00			X				253,673	0	22,226
(3) Taylor Troischt Physician	40 00					X		231,830	0	21,194
(4) Mary Fanning Director, Nursing Administration	40 00					X		184,277	0	22,919
(5) Carol Game Pharmacy Director	40 00					X		200,612	0	24,328
(6) Shawn Long Physician	40 00					X		239,823	0	555
(7) David Flynn Pharmacy Director	40 00					X		212,098	0	22,248

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SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ 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
West Virginia University Hospitals Inc

Employer identification number
55-0643304

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?		**(v)** Amount of monetary support (see instructions)	**(vi)** Amount of other support (see instructions)
			Yes	**No**		
Total						

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 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 | 0 %

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	0 %
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	0 %
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 C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at** ***www.irs.gov/form990***.

OMB No 1545-0047

2014

Open to Public Inspection

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

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

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

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

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

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

Name of the organization	Employer identification number
West Virginia University Hospitals Inc	55-0643304

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

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

2 Political expenditures ▶ $

3 Volunteer hours

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

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

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

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

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

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

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

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

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

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

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

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

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

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		

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

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

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

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2011	**(b)** 2012	**(c)** 2013	**(d)** 2014	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		1,620
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		100,139
j	Total Add lines 1c through 1i			101,759
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

Return Reference	Explanation
II-B 1g	The President CEO of WVU Hospitals, as part of his duties, monitors legislation that may potentially affect WVUH and voices his support or concerns regarding that legislation to legislators either in person, by phone, or by mail
II-B 1i	Per estimates provided by the American Hospital Association, 22 8 of the 2014 dues were to allocated to lobbying expense The WV Hospital Association estimates that during 2014, 15 92 of the dues paid should be allocated to lobbying expense Fees paid to a public relations company during 2014 allocated to lobbying totaled 37,800

Part IV Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
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
West Virginia University Hospitals Inc

Employer identification number
55-0643304

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

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

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Temporarily restricted endowment ▶

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

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

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

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

Part VI Land, Buildings, and Equipment. 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		9,842,160		9,842,160
b Buildings		207,462,147	93,720,265	113,741,882
c Leasehold improvements		4,723,758	1,487,331	3,236,427
d Equipment		306,841,875	182,941,886	123,899,989
e Other		108,243,554	89,678,473	18,565,081
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				269,285,539

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		
(3) Other (A) Financial derivatives and other financial products		
(B) Closely-held equity interests		
(C) Alternative Investments	96,436,906	F
(D) Real Estate Investments	13,192,500	F
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	109,629,406	

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
(1) Unamortized Borrowing Cost	4,806,422
(2) Deferred Compensation Plan	1,443,295
(3) Construction in Progress	56,962,973
(4) Other - Non Current	10,058,720
(5) Due From Related Organizations - Non Current	7,792,625
(6) Goodwill	10,929,407
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	91,993,442

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	
Federal income taxes	
Self Insured Liability	22,681,405
Deferred Compensation Plan	1,443,295
Derivative Financial Instruments	11,091,809
Due to Related Organizations - Current	2,150,564
Due to Related Organizations - Accrued	8,201
Estimated Malpractice Costs - Current	7,201,503
Property Taxes Payable	8,154
Local/City Payroll Taxes	-28,372
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	44,556,559

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	779,421,230
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	-6,611,375		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	-22,455,607		
e	Add lines **2a** through **2d**			2e	-29,066,982
3	Subtract line **2e** from line **1**			3	808,488,212
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	3,377,848		
b	Other (Describe in Part XIII)	4b	3,080,523		
c	Add lines **4a** and **4b**			4c	6,458,371
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	814,946,583

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	718,547,853
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	718,547,853
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	3,377,848		
b	Other (Describe in Part XIII)	4b	19,428,665		
c	Add lines **4a** and **4b**			4c	22,806,513
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	741,354,366

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
X 2	The annual audit and financial statements of WVUH are prepared on a consolidated basis as a member of the WV United Health System The System accounts for uncertainty in income taxes using a recognition threshold of more likely than not to be sustained upon examination by the appropriate taxing authority Measurement of the tax uncertainty occurs if the recognition threshold is met Management determined there were no tax uncertainties that met the recognition threshold in 2014 and 2013 The Systems policy is to recognize interest related to unrecognized tax benefits in interest expense and penalties in operating expenses
XI 2d	Allowance for Doubtful Accounts of 22,455,607 reported as an offset to revenue on the financial statements
XI 4b	WVU Foundation contributed 71,185 to WVUH in 2014, all of which were non-cash contributions that were posted to the balance sheet as donated capital Revenue from federated campaigns of 1,863 that is posted as an offset in an expense account, 2,979,231 Gain on Refinancing of investments, Rental expense of 49,574 shown as an offset to revenue on the 990, 77,818 of proceeds from the WVU Hospitals Grand Bash that are maintained in a seperate Raffle Account
XII 4b	Unrealized gains 2,979,231 and 1,863 reported on the financial statements in expenses and reclassified to revenue for Form 990 presentation, and 49,574 expenses related to rental income that had to be reclassified to the Revenue section of the 990 for presentation purposes Allowance for Doubtful Accounts of 22,455,607 reported as an offset to revenue on the financial statements

Part XIII **Supplemental Information *(continued)***

Return Reference	Explanation

Additional Data

Software ID: 14000292
Software Version: 14.4.1.0
EIN: 55-0643304
Name: West Virginia University Hospitals Inc

Form 990, Schedule D, Part X, - Other Liabilities

1 (a) Description of Liability	(b) Book Value
Federal income taxes	
Self Insured Liability	22,681,405
Deferred Compensation Plan	1,443,295
Derivative Financial Instruments	11,091,809
Due to Related Organizations - Current	2,150,564
Due to Related Organizations - Accrued	8,201
Estimated Malpractice Costs - Current	7,201,503
Property Taxes Payable	8,154
Local/City Payroll Taxes	-28,372

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (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
West Virginia University Hospitals Inc

Employer identification number
55-0643304

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total . . . . ▶						

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

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

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				( )
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue			778,101	778,101
Direct Expenses	2 Cash prizes			476,692	476,692
	3 Non-cash prizes			150,098	150,098
	4 Rent/facility costs			1,200	1,200
	5 Other direct expenses			72,293	72,293
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☑ Yes 90 000 % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				700,283
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				77,818

9 Enter the state(s) in which the organization conducts gaming activities WV

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

b If "No," explain

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

b If "Yes," explain

11 Does the organization conduct gaming activities with nonmembers? . . . . ☑ **Yes** ☐ **No**

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

13 Indicate the percentage of gaming activities conducted in

a The organization's facility	**13a**	1 000 %
b An outside facility	**13b**	99 000 %

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

Name ▶ Justin Gibson

Address ▶ PO Box 8034
Morgantown, WV 26506

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

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

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

Name ▶

Address ▶

16 Gaming manager information

Name ▶ Justin Gibson

Gaming manager compensation ▶ $ 1,300

Description of services provided ▶ Oversight and Record Keeping

☑ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

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

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $ 77,818

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

Return Reference	Explanation
Part III Line 17b	All proceeds were distributed to exempt organizations in West Virginia

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
West Virginia University Hospitals Inc

Employer identification number
55-0643304

Part I Financial Assistance and Certain Other Community Benefits at Cost

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

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			7,653,687		7,653,687	1 060 %
b Medicaid (from Worksheet 3, column a)			202,752,715	159,144,797	43,607,918	6 070 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			2,864,169	2,449,192	414,977	0 060 %
d **Total** Financial Assistance and Means-Tested Government Programs			213,270,571	161,593,989	51,676,582	7 190 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			310,010	4,670	305,340	0 040 %
f Health professions education (from Worksheet 5)			28,248,585	5,705,267	22,543,318	3 140 %
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			1,347,922	9,967	1,337,955	0 190 %
j **Total.** Other Benefits			29,906,517	5,719,904	24,186,613	3 370 %
k **Total.** Add lines 7d and 7j			243,177,088	167,313,893	75,863,195	10 560 %

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			3,191		3,191	
2	Economic development						
3	Community support			13,672		13,672	
4	Environmental improvements						
5	Leadership development and training for community members						
6	Coalition building						
7	Community health improvement advocacy			769		769	
8	Workforce development			10,653		10,653	
9	Other						
10	**Total**			28,285		28,285	

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense Yes No

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

2 Enter the amount of the organization's bad debt expense Explain in Part VI the methodology used by the organization to estimate this amount 2 8,429,835

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 3 990,167

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) 5 210,269,127

6 Enter Medicare allowable costs of care relating to payments on line 5 . . . . . 6 246,904,406

7 Subtract line 6 from line 5 This is the surplus (or shortfall) . . . . 7 -36,635,279

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

☐ Cost accounting system ☐ Cost to charge ratio ☑ Other

Section C. Collection Practices

9a Did the organization have a written debt collection policy during the tax year? . . . . . 9a Yes

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

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

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

Part V **Facility Information**

Section A. Hospital Facilities (list in order of size from largest to smallest—see instructions) How many hospital facilities did the organization operate during the tax year? **1** Name, address, primary website address, and state license number (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 A

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 20 13			
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	Yes	
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	Yes	
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) http//wvumedicine com/media/1388/topostwvuh-chna-04-03-13 pdf			
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		No
9	Indicate the tax year the hospital facility last adopted an implementation strategy 20 ___			
10	Is the hospital facility's most recently adopted implementation strategy posted on a website?	10		
a	If "Yes" (list url)			
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b		
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)*

Name of hospital facility or letter of facility reporting group A

		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 0000000200 000000000000% and FPG family income limit for eligibility for discounted care of __%			
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)*

Name of hospital facility or letter of facility reporting group A

		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
See Additional Data Table	

Part V Facility Information *(continued)*

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

How many non-hospital health care facilities did the organization operate during the tax year? **8**

	Name and address	Type of Facility (describe)
1	Chestnut Ridge Center 930 Chestnut Ridge Road Morgantown, WV 26505	Behavioral Health Facility
2	Cheat Lake Physicians 608 Cheat Road Morgantown, WV 26508	General Medical, Physician Offices
3	WVU Heart Institute 600 Suncrest Towne Centre Morgantown, WV 26506	Cardiac Care
4	WVU Sleep Evaluation Center 205 Bakers Ridge Road Morgantown, WV 26508	Sleep Evaluation
5	WVU Sports Medicine 943 Maple Drive Morgantown, WV 26505	Sports Medicine
6	WVU Pain Management Center 1075 Van Voorhis Road Morgantown, WV 26505	Pain Management
7	Wound Management Center 608 Cheat Road Morgantown, WV 26505	Wound Care
8	Fairmont Regional Cancer Center 1325 Locust Ave Fairmont, WV 26554	Cancer Treatment Center
9		
10		

Part VI Supplemental Information

Provide the following information

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

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

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

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

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

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

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

Form and Line Reference	Explanation
Part I Line 3c	WVU Hospital WVUH uses 200 Federal Poverty Guideline FPG to determine free care eligibility However, WVUH does not offer discounted care to individuals who fail the 200 FPG test

Form and Line Reference	Explanation
Part I Line 6a	WVUH posts a summary of monies spent on community health improvements on our website at www wvuhealthcare com under WVU Hospitals information on the About WVU Healthcare page

Form and Line Reference	Explanation
Part I Line 7	Total community benefit expense for 2014 is 243,177,088 and is 33 83 of total net expenses To calculate net expense, bad debt of 22,455,607 was deducted from total expenses of 741,354,369 as shown in Part IX line 25 of the core Form 990, for a net expense of 718,898,762

Form and Line Reference	Explanation
Part I Line 7	Worksheet 2 from the IRS Schedule H instructions was used to derive the Cost-to-Charge ratio, which was used to calculate Charity Care, Unreimbursed Medicaid and other means-tested government programs at cost

Form and Line Reference	Explanation
Part II	Physical improvements and housing - WVUH employees spend a weekday afternoon - on work time - volunteering at a social service agency to do repairs and maintenance on homes for residents of Monongalia County

Form and Line Reference	Explanation
Part II	Community Support - The director of our risk management and safety department participates in the following activities related to disaster preparedness above and beyond what is required by the WVHA WV Hospital Association Region 6/7 Healthcare Threat Preparedness Coordinator, WV Hospital Association Region 6/7 Committee member, Monongalia County Local Emergency Planning Committee member, and Harrison County Local Emergency Planning Committee member

Form and Line Reference	Explanation
Part II	Community Health Improvement Advocacy - WVUH is committed to improving the health and quality of life to West Virginians in the healthcare setting and in the communities served Some of the projects we support in our community are Send a Kid to Camp Scholarship program - WVUH helped send 93 area children to a BOPARC summer camp

Form and Line Reference	Explanation
Part II	WVUH is a collaborative partner with Main Street Morgantown, the City of Morgantown and the Morgantown Parking Authority in supporting the Morgantown Market Place A culinary station, which is used for healthy cooking demonstrations beginning in 2013 WVUH funded this station

Form and Line Reference	Explanation
Part II	Workforce Development The Human Resources department of WVUH goes to local colleges and does mock interviews with students to prepare them for job interviews in their field of study

Form and Line Reference	Explanation
Part III Line 2	Bad Debt Expense at cost was calculated by multiplying bad debt expense of 22,455,607 by our cost to charge ratio of 37 54 derived from Worksheet 2 in the IRS Schedule H instructions for a total of 8,429,835

Form and Line Reference	Explanation
Part III Line 3	Estimated bad debt attributable to patients eligible for charity care was calculated by running a report within our patient revenue software of all bad debt account balances greater than 50,000 The total of that report was 2,637,633 which we then multiplied by our cost to charge ratio of 37 54 for a total of 990,167

Form and Line Reference	Explanation
Part III Line 3	We feel that at a minimum the estimated bad debt attributable to patients eligible for charity care of 990,167 should be considered community benefit due to the fact that anyone with outstanding balances of 50,000 or greater usually qualifies as catastrophic if the patient completes the application process

Form and Line Reference	Explanation
Part III Line 3	In our charity care policy, we define catastrophic care as any illness or injury that will likely require continuous or frequent treatment for more than one year We feel that bad debt should be considered community benefit as we provide services to those in need ragardless of their ability to pay

Form and Line Reference	Explanation
Part III Line 4	WVUH footnote for Accounts Receivable Patients states Patients are reported at net realizable value Accounts are written off when they are determined to be uncollectable based upon managements assessment of individual accounts In evaluating the collectability of patient accounts receivable, the System 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 For receivables associated with services provided to patients who have third-party coverage the System analyzes contractual amounts due and provides an allowance for doubtful accounts and a provision for bad debts, if necessary

Form and Line Reference	Explanation
Part III Line 4	For receivables associated with self-pay patients, which includes both patients without insurance and insured patients with deductible and copayment balances, the System 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 billed rates and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts

Form and Line Reference	Explanation
Part III Line 8	The amount reported in Part III Line 6 246,904,406 was calculated using the total Medicare allowable cost from the Medicare cost report, less Medicare reimbursement of direct GME

Form and Line Reference	Explanation
Part III Line 8	WVUHs shortfall, 36,635,279 of Medicare program reimbursement should be considered a community benefit because we are relieving a government burden by providing care in excess of our costs to these patients WVUH has the only Level 1 Trauma Center in the area, and we serve an aging population that relies on WVUH to provide the most state-of-the-art care available in the area

Form and Line Reference	Explanation
Part III Line 9b	WVUH does have a debt collection policy When a patient has been approved for financial assistance under our charity care policy, they will not be sent to bad debt Additionally, if a patient is being evaluated for charity, the patient will not be sent to bad debt agency pending charity guarantor status until the pending status has been finalized approved/denied All other patients with outstanding balances will be processed through billing and collections pursuant to our Financial Policy

Form and Line Reference	Explanation
Part VI Line 2	WVUH, together with the neighboring but unaffiliated Monongalia General Hospital MGH, conducted a Community Health Needs Assessment CHNA that was adopted by the WVUH Board of Directors in January 2011 WVUH updated this plan and reported on its implementation in 2013 The 2013 CHNA, compiled by Lifton Associates, LLC, is posted on our website, http//wvumedicine com/media/1388/topostwvuh-chna-04-03-13 pdf

Form and Line Reference	Explanation
Part VI Line 2	The assessments focuses on the immediate local communities served by WVUH and included in our Primary Service Area PSA Monongalia, Marion, Preston and Taylor counties in West Virginia The original CHNA was shared widely among health organizations and providers in the region through a work group organized in May 2012 the ongoing work of that group contributed to the 2013 update

Form and Line Reference	Explanation
Part VI Line 2	Within WVUH, a team was organized to select a target issue for a community health initiative based on the CHNA results After considering both the identified needs of the community and the capacity of the organizations to achieve measurable positive results, the issue of obesity/diabetes was selected for action WVUH, in partnership with MGH and the Monongalia County Health Department, have established the Choose Health Initiative across the county as a result of these discussions

Form and Line Reference	Explanation
Part VI Line 2	It should be noted that the mission of WVUH, as the tertiary teaching hospital for West Virginia University, is statewide Although we focus this effort on Monongalia County and the PSA, only one-fourth all WVUH patients reside in this county and fewer than half in the PSA The hospital is an active participant in a wide range of additional activities whose goal is improving health among people across all of West Virginia Hospital leadership and specialist representatives have worked directly with state health officials on efforts to establish a statewide stroke care system, improve trauma response and care, establish a state health information network, and upgrade the health systems disaster readiness

Form and Line Reference	Explanation
Part VI Line 3	WVUH employs 8 5 financial counselors to meet with patients and discuss eligibility to qualify for charity care WVUH provides brochures discussing charity care and the qualifications for receiving charity care These brochures are available at each registration area in the facility WVUH provides financial assistance to patients who do not qualify for any state or federal programs

Form and Line Reference	Explanation
Part VI Line 3	Our charity care eligibility guidelines are also listed on our website at www wvumedicine com under the Your Hospital Stay section of the Patient and Visitor page WVUH also has contracted a third party organization to be on-site to help patients, that qualify for charity care, Medicaid, or other types of financial assistance , complete the required applications and provide the correct documentation to receive these benefits

Form and Line Reference	Explanation
Part VI Line 4	WVUH serves the entire state of West Virginia and portions of the neighboring states of Maryland and Pennsylvania WVUH considers its Primary Service Area PSA to include Monongalia County, WV, Marion County, WV, Taylor County, WV and Preston County, WV The 2013 market share for our PSA is 45 2 with 27 7 of those patients covered by Medicaid and 1 7 uninsured The largest non-profit competitors within our PSA include Monongalia General Hospital and Fairmont General Hospital Non-Profit competitors within our overall services area, including Pennsylvania, include Charleston Area Medical Center CAMC and University of Pittsburgh Medical Center

Form and Line Reference	Explanation
Part VI Line 4	The U S Census Bureau estimated the Monongalia County population to be 103,463 in 2014 with a median household income of 44,173 and an unemployment rate of 5 with 22 4 of residents were below the federal poverty guideline for 2013 FPG 2009-2013 Marion Countys estimated population is 56,803, average household income of 42,152 and unemployment of 6 15 9 of Marion county residents fell below FPG 2009-2013

Form and Line Reference	Explanation
Part VI Line 4	WVUH offers a comprehensive range of healthcare, from well-child visits with a pediatrician to life-saving surgery While our central mission is to provide state-of-the-art care to the people of West Virginia and the surrounding areas, the excellence of our services brings people from every U S state, and our international program serves patients from countries around the world WVUH also provides support throughout the entire state of West Virginia by making sure that health care is available to all, regardless of income or health insurance by supporting important educational and social welfare activities within our immediate community and to the entire state of West Virginia and surrounding areas and by providing financial support to the health professions education programs of West Virginia University

Form and Line Reference	Explanation
Part VI Line 4	In 2014 35 7 of West Virginias adult residents suffered from obesity, according to a study by the Center for Disease Control and Prevention Obesity is defined as a body mass index BMI of 30 or greater Obesity is a major risk factor for cardiovascular disease, certain types of cancer, and Type 2 Diabetes WVUH participates in many different programs that address obesity throughout West Virginia The Coronary Artery Risk Detection in Appalachian Communities CARDIAC, Healthy Hearts A Web-based Instructional Module for Children on Cardiovascular Health, Choosy Kids, Helping Educators Attack CVD Risk Factors Together HEART, The Dr Dean Ornish Program, and the WV Healthy Lifestyles Act on Education Practices and Childhood Obesity WVUH physicians also participate in day camps that promote healthy activities to children in our community

Form and Line Reference	Explanation
Part VI Line 4	West Virginia is also faced with high rates of deaths due to cancer and cardiovascular disease WVUH operates the Mary Babb Randolph Cancer Center MBRCC this center is West Virginias premier cancer facility with a national reputation of excellence in cancer treatment, prevention and research MBRCC is recognized by the American College of Surgeons Commission on Cancer for providing the best in cancer care

Form and Line Reference	Explanation
Part VI Line 4	The WVU Heart Institute offers a comprehensive cardiac care program using the most current diagnostic procedures to detect and evaluate mild to life-threatening heart problems Our board-certified cardiac experts include medical and interventional cardiologists, surgeons, cardiac electro-physiologists and others who treat people with all types of heart problems-from congenital heart issues to heart attacks

Form and Line Reference	Explanation
Part VI Line 4	We offer both traditional and the latest, minimally invasive interventions, followed by cardiac rehabilitation and heart disease management programs After surgery or other procedures, we work with the primary care doctor to facilitate patient rehabilitation

Form and Line Reference	Explanation
Part VI Line 5	WVUHs board of directors is a community board, with ten of the sixteen members living in or around Morgantown, WV The six remaining board members live outside the PSA for WVUH, but still live within our overall service area Having members living outside our PSA allows us to be more aware of the healthcare needs in other areas of West Virginia Fifteen of the sixteen board members are neither employees nor independent contractors of WVUH, nor family members thereof

Form and Line Reference	Explanation
Part VI Line 5	As a university medical center WVUH only extends medical privileges to faculty of the West Virginia University School of Medicine

Form and Line Reference	Explanation
Part VI Line 5	WVUH allocates available funding to capital purchases and expanded services to improve patient care, support of medical education at West Virginia University, and research through support of the Mary Babb Randolph Cancer Center

Form and Line Reference	Explanation
Part VI Line 5	WVU Hospital is responsible for providing educational and clinical facilities primarily for the Universitys Schools of Health, Science, Dentistry and Medicine

Form and Line Reference	Explanation
Part VI Line 5	WVUH is one of 260 hospitals in the U S participating in the first national pay-for-performance demonstration of its kind, designed to determine if economic incentives are effective at improving the quality of inpatient care

Form and Line Reference	Explanation
Part VI Line 5	Many WVU Healthcare providers and students volunteer their time 664 hours of on-site care in 2014 at Milan Puskar Health Right, a community health clinic, which provides care at no cost to uninsured or underinsured low-income residents In addition WVUH partners with the Morgantown Rotary Club each year to provide health screenings to the community, WVUH participates in Monongalia Countys Partners in Education program with local elementary schools and holds various health fairs in the community each year to promote awareness of health risks prevalent in our area

Form and Line Reference	Explanation
Part VI Line 6	WVUH is a part of the WV United Health System As a university medical center and the largest hospital of the System, WVUH plays a significant role in improving the general health care of the community The strategic plan of the System states intent to build a regional health care delivery system in its services area, defined above, while offering a variety of options for providers who want to participate The System maintains a demonstrated commitment to assist rural communities in preserving and improving the health care available to the patients it serves

Form and Line Reference	Explanation
Part VI Line 6	System management is focused on recruitment of staff and employees to meet the growing needs of the aging population in the Systems services areas Other hospitals in the System include United Hospital Center, which is more centrally located in the state, City Hospital, Inc and Jefferson Memorial Hospital which are located in the Eastern Panhandle of West Virginia, Camden-Clark Medical Center located in Parkersburg, WV, and in 2014 Potomac Valley Hopsital located in Keyser, WV became a part of the System

Form and Line Reference	Explanation
Part VI Line 6	The System also includes the physician practices of United Physicians Care, Inc and Camden-Clark Physician Corp that operate in conjunction with the System hospitals United Summit Center is a behavioral health center located in Clarksburg, WV In addition to these practices, the System also includes WVUH-East, Inc and Camden-Clark Health Services which operate as management companies for their respective hospitals The System also has Foundations that do various fundraising activities for the hospitals City Hospital Foundation and Jefferson Healthcare Foundation operate in the Eastern Panhandle, United Health Foundation operates in Clarksburg, and Camden-Clark Foundation operates in Parkersburg, WV

Additional Data

Software ID: 14000292
Software Version: 14.4.1.0
EIN: 55-0643304
Name: West Virginia University Hospitals Inc

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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

Form and Line Reference	Explanation
Group West Virginia University Hospitals Line Part V, Section B, Line 5	
Group West Virginia University Hospitals Line Part V, Section B, Line 6b	The CHNA was undertaken jointly with Monongalia General Hospital
Group West Virginia University Hospitals Line Part V, Section B, Line 11	The highest priority items on the CHNA are being addressed by WVU Hospitals WVUH offers p rograms not only within our PSA but across the state of West Virginia in an effort to addr ess health needs An implementation plan will be developed based on the 2016 CHNA
Group West Virginia University Hospitals Line Part V, Section B, Line 13b	WVUH does not offer discounted care to individuals who fail the 200 FPG test for charity c are Self-Pay patients with no third party coverage may be eligible for a 20 self-pay disc ount if they meet certain requirements defined in our financial assistance policy
Group West Virginia University Hospitals, Inc Line Part V, Section B, Line 16i	WVUH also has brochures available at all registration areas explaining our financial assis tance policy The brochure is being written and will meet the 501r plain language summary for 2016
Group West Virginia University Hospitals, Inc Line Part V, Section B, Line 22	We are not currently charging patients more than amount generally billed to Medicare and C ommercial payers for medically necessary care The methodology used is outlined in the fin ancial assistance policy
Group West Virginia University Hospitals, Inc Line Part V, Section B, Line 24	All patients that do not qualify for charity care are charged an amount equal to gross charges regardless of payment method

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
West Virginia University Hospitals Inc

Employer identification number
55-0643304

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) American Cancer Society 250 Williams Street NW Atlanta, GA 303031002	13-1788491	501c3	6,100				Support
(2) United Way of Monongalia and Preston Counties 278-C Spruce Street Morgantown, WV 26506	55-0462065	501c3	35,500				Support
(3) American Heart Association Po Box 4002907 Des Moines, IA 503402907	13-5613797	501c3	5,000				Support
(4) Morgantown BoPARC PO Box 590 Morgantown, WV 26506	55-6000620	501c3	10,000				Support
(5) Morgantown Area Chamber of Commerce PO Box 658 Morgantown, WV 265070658	55-0237464	501c6	5,000				Support
(6) Mon County Child Advocacy 909 Greenbag Road Morgantown, WV 26508	65-1253972	501c3	6,670				Support
(7) WVU Foundation 1 Waterfront Place Morgantown, WV 26505	55-6017181	501c3	1,142,520				Support

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

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

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

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

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

Return Reference	Explanation
Part I Line 2	WVU Hospitals provides cash contributions to various charitable organizations that support education, healthcare, or community building activities WVUH does not monitor the use of grants after awarded

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
West Virginia University Hospitals Inc

Employer identification number
55-0643304

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 ☐ Travel for companions ☑ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☐ Compensation survey or study ☐ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	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? If "Yes," to line 5a or 5b, describe in Part III	**5b**		No
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? If "Yes," to line 6a or 6b, describe in Part III	**6b**		No
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				
See Additional Data Table								

Part III Supplemental Information

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

Return Reference	Explanation
Part I Line 1b	The System grosses up the pay of the CEO to pay the taxes related to his personal use of a company vehicle A written policy was implemented in 2012 This benefit is reported in both Part VII and Schedule J of the Form 990 It is also a part of the overall compensation package as approved by the compensation committee and the Board of Directors This was included as taxable compensation on the Form W-2 of the former CEO for 2014
Part I Line 3	Compensation for WVU Hospitals, Inc CEO is determined by the WV United Health System compensation committee The System engages an independent group to perform an executive compensation review and compensation survey every two years This information is provided to the committee, which is made up of independent board members who are then responsible for setting the compensation packages offered to each executive ensuring that the compensation package offered does not exceed fair market value
Part I Line 4b	During 2014, certain individuals reported in Part VII participated in a nonqualified retirement plan The following is a list of those individuals, plan types and amounts
Part II Line 1a	Bruce McClymonds - CAA deferred contributions of 109,073 and CAA vesting of 127,032 included in 2014 form W-2 box 5 Steve Tancin - received a CAA Vesting of 16,762 included in 2014 form W-2 box 5
Part II Line 1a	Gary Murdock - CAA deferred contributions of 16,282 and CAA Vesting of 18,350 Dorothy Oakes - CAA vestings of 18,473 Mary Jo Shahan - CAA vestings of 29,971 Melanie Davies - CAA deferred contributions of 9,245 and CAA vestings of 9,167 Frank Briggs - CAA deferred contributions of 12,720 and CAA vestings of 4,752 All of the above amounts are properly reported on the form W-2 for 2014

Additional Data

Software ID: 14000292
Software Version: 14.4.1.0
EIN: 55-0643304
Name: West Virginia University Hospitals Inc

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

(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC compensation **(i)** Base Compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable 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
1 Bruce McClymonds, CEO	(i)	300,229	163,798	207,730	109,073	18,515	799,345	127,032
	(ii)							
1 Mary Jo Shanan, CFO/VP Finance	(i)	194,833	45,916	64,577		467	305,793	29,971
	(ii)							
2 Richard King, VP Information Technology	(i)	191,053	39,654	20,952		13,746	265,405	
	(ii)	81,880	16,994	8,980		5,891	113,745	
3 Robert O'Neil, VP Legal Services	(i)							
	(ii)	369,893	67,960	49,872	12,355	22,226	522,306	30,396
4 Stephen Tancin, VP Ancillary Services	(i)	260,351	35,006	24,713		22,824	342,894	16,762
	(ii)							
5 Gary Murdock, VP Planning/Marketing	(i)	120,923	15,943	27,847	8,141	11,131	183,985	
	(ii)	120,923	15,943	27,847	8,141	11,132	183,986	
6 Melanie Davies, VP of Corporate Compliance	(i)	193,786	28,215	13,610	9,245	8,568	253,424	9,167
	(ii)							
7 Dorothy Oakes, VP Nursing Services	(i)	275,698	34,092	23,266		8,220	341,276	18,473
	(ii)							
8 Charlotte Bennett, VP Human Resources	(i)	284,623	37,500	48,680		22,226	393,029	19,201
	(ii)							
9 Taylor Troischt, Physician	(i)	231,611		219		21,194	253,024	
	(ii)							
10 Mary Fanning, Director, Nursing Administration	(i)	156,343	14,850	13,084		22,919	207,196	
	(ii)							
11 Carol Game, Pharmacy Director	(i)	185,100	15,512			24,328	224,940	
	(ii)							
12 Shawn Long, Physician	(i)	229,669		10,154		555	240,378	
	(ii)							
13 David Flynn, Pharmacy Director	(i)	187,746	21,587	2,765		22,248	234,346	
	(ii)							
14 Frank Briggs, VP of Quality Patient Safety	(i)	214,199	26,532	9,292	12,720	21,936	284,679	4,752
	(ii)							
15 Albert Wright, President/CEO	(i)	203,531	140,133	15,350		22,226	381,240	
	(ii)							
16 Melissa McCoy, VP Finance/CFO	(i)	214,451	19,391	19,831		22,226	275,899	
	(ii)							

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
West Virginia University Hospitals Inc

Employer identification number
55-0643304

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pool financing Yes	(i) Pool financing No
A	West Virginia Hospital Finance Authority	62-1256910	956622US1	09-04-2003	26,260,771	2003 Series B - Refund a portion of 1993 Series Bonds		X		X		X
B	West Virginia Hospital Finance Authority	62-1256910	956622US1	09-04-2003	45,750,000	2003 Series D - Fund Improvements at WVUH		X		X		X
C	West Virginia Hospital Finance Authority	62-1256910	956622YR9	09-17-2008	34,350,881	2008 Series E - Refund 2005 Series A Bonds		X		X		X
D	West Virginia Hospital Finance Authority	62-1256910	956622D27	12-17-2009	31,894,128	2009 C Series - Fund Improvements at WVUH City Hospital Inc		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	4,350,000			
2	Amount of bonds legally defeased				
3	Total proceeds of issue	26,260,771	45,750,000	34,369,757	31,894,128
4	Gross proceeds in reserve funds			3,454,155	
5	Capitalized interest from proceeds		3,100,032		
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	195,743	297,348	390,793	619,411
8	Credit enhancement from proceeds	584,618	1,982,133		
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds		40,397,844		31,411,878
11	Other spent proceeds	25,480,410		30,538,355	
12	Other unspent proceeds				
13	Year of substantial completion	2003	2006	2008	2012

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X			
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X		X			
c	Are there any research agreements that may result in private business use of bond-financed property?	X		X		X			
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	X		X		X			
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶		0 050 %				0 050 %		
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6	Total of lines 4 and 5		0 050 %				0 050 %		
7	Does the bond issue meet the private security or payment test?		X		X		X		
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?	X			X		X		
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		0 020 %						
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?		X						
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X		X		X			

Part IV Arbitrage

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X		X		X		X
b	Exception to rebate?		X		X		X		X
c	No rebate due?	X		X		X		X	
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?	X			X		X		X
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X			X		X		X
b	Name of provider	UBS AG							
c	Term of hedge	0000000003 500000000000							
d	Was the hedge superintegrated?	X							
e	Was the hedge terminated?		X						

Part IV Arbitrage *(Continued)*

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

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation
Part I	Schedule K - For purposes of reporting bond issuance allocations on Schedule K to the Internal Revenue Service, West Virginia University Hospitals, Inc WVUH as parent company to City Hospital Inc CHI, The Charles Town General Hospital dba Jefferson Memorial Hospital JMH, and University Healthcare Foundation UHF, is reporting bond issuances allocated to WVUH and its subsidiaries on a consolidated basis on Schedule K attached to this tax return United Hospital Center, Inc UHC EIN 55-0525724 and Camden-Clark Memorial Hospital Corporation CCMH EIN 31-1524546 are reporting bond allocations issued to them on the return filed by such taxpayer Several bond issuances were issued in multiple series and each series is reported in this tax return separately For each series identified in Schedule K, Part I, the taxpayer will reconcile the series amount reported in this tax return and the tax return filed by UHC and CCMH to the applicable 8038 filed with the IRS for each bond issuance Each bond series is reported on the appropriate Form 990, Schedule K, only once in this matter

Return Reference	Explanation
Part I Line D	The 2009 C Series Bonds were issued as one series but were allocated within the Obligated Group to WVUH and CHI issue price - 31,894,128 and UHC issue price - 69,402,501 The total issue price for the 2009 Series C Bonds was 101,296,629 consistent with total issue price reported on Form 8038 for December 17, 2009 issuance, CUSIP 956622D27 The consolidated portion of the 2009 Series C Bonds allocated to WVUH is reported on Schedule K , Part I, Line D of this return The UHC allocated portion of the 2009 Series C Bonds is reported on the tax return filed by such taxpayer

Return Reference	Explanation
Part II	Column B - The total issue price reported on Line 3 for the 2003 D Bonds of 45,750,000 varies from the total of Lines 4 through 12 by 27,357, is due to overfunding of the escrow fund at the close of the bonds that was subsequently transferred to the project fund for capital expenditures

Return Reference	Explanation
Part II	Column C - The total issue price reported on Line 3 for the 2008 E Bonds of 34,369,757 varies from the bond issuance listed in Part I, Line I , Column e by 18,876 of investment proceeds from debt service reserve fund The total of Lines 4 through 12 varies from Line 3 by 13,356 of additional proceeds received from the interest fund of the refunded 2005 A bond issuance

Return Reference	Explanation
Part II	Column D - 2009 C Series The total of Lines 4 through 12 varies from Line 3 by 137,161 This variance is due to an overfunding of the refunding escrow for UHC at closing, which was subsequently transferred to the WVUH/WVUH-East project fund for capital expenditures

Return Reference	Explanation
Part II Line 11	All pages - Amounts shown on line 11 represent the amount needed to refund bonds listed in Part I Column f

Return Reference	Explanation
Part III Line 3b	Prior to each bond issuance the West Virginia United Health System WVUHS engages bond counsel to review all managment and service contracts, leases and research agreements for all hospitals involved in the issuance Per the Post Issuance Compliance policy put in place during 2012 if a contract/service agreement that has been provided to legal could generate private business use the contract/service agreement is sent to bond council for review

Return Reference	Explanation
Part III Line 3d	The WVUH tax accountant routinely reviews research agreements maintained by the WVU Research Corp, an unrelated not-for-profit, any research agreement that may generate private business use is sent to bond council for review and analysis for private business use if necessary

Return Reference	Explanation
Part III Line 8b	Column B - The item was sold after the expiration of its useful life fully depreciated and the sale took place after all bond project funds were expended

Return Reference	Explanation
Part IV Line C	Rebate computations for 2003 Series BD were last performed on 9/4/2007, all proceeds were spent, no liability due A Rebate computation for 2008 Series E bond was performed on 1/17/2015, no liability due Rebate calculation for 2009 Series C bond wsa prepared on 1/17/15, no liability is due

Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

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

OMB No 1545-0047
2014
Open to Public Inspection

Name of the organization
West Virginia University Hospitals Inc

Employer identification number
55-0643304

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pool financing Yes	(i) Pool financing No
A	West Virginia Hospital Finance Authority	62-1256910		06-30-2011	28,520,000	2011D - Refund 1998 Bonds		X		X		X
B	West Virginia Hospital Finance Authority	62-1256910		06-30-2011	16,345,000	2011E - Fund construction upgrades at WVUH and City Hospital, Inc		X		X		X
C	West Virginia Hospital Finance Authority	62-1256910		08-01-2012	23,770,000	2012 C - Refund 2008 D Bond		X		X		X
D	West Virginia Hospital Finance Authority	62-1256910		10-02-2012	45,680,000	2012 D - Refund 2009 A Bonds		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	2,336,015	10,345,000	1,035,010	
2	Amount of bonds legally defeased				
3	Total proceeds of issue	28,520,000	16,345,000	23,770,000	45,680,000
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	138,529	64,499	100,000	90,000
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds		5,976,323		
11	Other spent proceeds	28,381,471		23,670,000	45,590,000
12	Other unspent proceeds				
13	Year of substantial completion	2011	2012	2012	2012

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

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

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X	X			X		X
b	Exception to rebate?	X			X	X		X	
c	No rebate due?		X		X		X		X
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X	X		X	
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X	X	
b	Name of provider								
c	Term of hedge							0000000020 500000000000	
d	Was the hedge superintegrated?								X
e	Was the hedge terminated?								X

Part IV Arbitrage *(Continued)*

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

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation
Part I Line C	The 2012 Series C Bonds issue price 23,770,000 were issued collectively with 2012 Series A Bonds issue price 38,145,000 and 2012 Series B Bonds issue price 50,080,000 totaling 111,995,000 total issue price for all three series reported on Form 8038 for August 1, 2012 issuance The full Series A Bonds were allocated to United Hospital Center and the full Series B Bonds were allocated to Camden-Clark Medical Center and will be reported on their Schedule K

Return Reference	Explanation
Part II Line 3	Column B - the difference between the amount reported in Part I Line B 16,345,000 for 2011E Bond and the amount reported in Part II Line 3 Column B 16,399,938 is interest earned on the project fund since the issuance of the bonds This amount has also been added to line 12 total unspent proceeds

Return Reference	Explanation
Part IV Line 2b	Columns A, C, D - 2011 Series D, 2012 Series CD issuances are expected to meet the exception to rebate

Return Reference	Explanation
Part IV Line 3	Column A and B - Interest will accrue at a fixed rate through June 30, 2021, thereafter it will accrue at a variable rate

Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
West Virginia University Hospitals Inc

Employer identification number
55-0643304

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pool financing Yes	(i) Pool financing No
A	West Virginia Hospital Finance Authority	62-1256910		10-02-2012	20,325,000	2012 E - Refund 2009 B Bonds		X		X		X
B	West Virginia Hospital Finance Authority	62-1256910	956622E91	10-03-2013	158,374,566	2013 A - New construction and renovations to WVUH		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	775,000			
2	Amount of bonds legally defeased				
3	Total proceeds of issue	20,325,000	158,374,566		
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds		23,654,112		
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	60,000	1,388,439		
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds		46,813,296		
11	Other spent proceeds	20,265,000			
12	Other unspent proceeds		86,518,719		
13	Year of substantial completion	2012			

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X			X				
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X					
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X				
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6	Total of lines 4 and 5								
7	Does the bond issue meet the private security or payment test?		X		X				
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?	X			X				
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	2 040 %							
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?		X						
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X		X					

Part IV Arbitrage

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

Part IV Arbitrage *(Continued)*

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

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation
Part I Line B	The 2013 A Series Bonds were issued as one series but were allocated within the Obligated Group to WVUH issue price - 158,374,566 and CCMH issue price - 47,037,860 The total issue price for the 2013 A Series Bonds was 205,412,426 consistent with total issue price reported on Form 8038 for October 3, 2013 issuance, CUSIP 956622E91 Only the portion of proceeds allocated to WVUH has been reported on this return Part I Line B of the third Schedule K The CCMH allocated portion of the 2013 A Series Bonds is being used for refunding of their 2004 bonds and expansion and renovation projects as reported on the tax return filed by CCMH

Return Reference	Explanation
Part III Line 8c	Column A - The items disposed of in 2014 were disposed of because they were fully depreciated Those disposals were 1 49 of the bond gross proceeds In 2013 items sold were fully depreciated at the time of the sale, the proceeds received were put back in to the purchase of like items these items were 55 of the bond gross proceeds, no remedial action was required

Return Reference	Explanation
Part IV Line 2b	Column A - 2012 Series E issuance is expected to meet the exception to rebate

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Information about Schedule M (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
West Virginia University Hospitals Inc

Employer identification number
55-0643304

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (Televisions for PICU)	X	10	21,185	Cost
26 Other ▶ (Deck for Family House)	X	1	50,000	Cost
27 Other ▶(____________)				
28 Other ▶ (____________)				

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

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

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

Return Reference	Explanation
Part I Line 25	The WVU Foundation purchased additional televisions for the PICU and paid for a deck to be installed on the newly built Rosenbaum Family House

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 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
West Virginia University Hospitals Inc	55-0643304

Return Reference	Explanation
Form 990, Part III, Line 4d	Program Service Expenses 51,680,102, Grants and allocations 0, Revenue 82,120,072 General Surgery - WVU Hospitals surgeons, combined with our state-of- the-art surgical technologies, provide patients with some of the most advanced medical care available today Innovating technologies, like minimally invasive robotic surgery, help reduce pain, decrease recovery time, and improve surgical outcomes WVUH offers procedures for a range of conditions, such as cardiovascular surgery for ischemic, valvular, and congenital heart disease, pacemaker implants, gastrointestinal surgery, general pediatric, pediatric urology, and pediatric cardiothoracic surgery, thoracic surgery, surgery for injuries that result from trauma, vascular surgery involving vessels of the head, neck, extremities, and abdominal aorta, surgical oncology, and urologic disorders

Return Reference	Explanation
Form 990, Part III, Line 4d	Program Service Expenses 38,465,445, Grants and allocations 0, Revenue 51,967,691 Pediatrics - The WVU Pediatrics and Adolescent Care Clinic is staffed by general pediatricians, family practitioners, and a team of nurses specially trained to care for children from infancy to young adulthood Were here for all the typical problems that accompany a childs growth and development, providing routine care such as immunizations, well-child check-ups, treatment for ear infections and more While our primary focus is preventative care, we are well-equiped to handle everything from common pediatrics illness to complex medical conditions Our doctors and nurses provide the highest quality care for both inpatent and outpatient children

Return Reference	Explanation
Form 990, Part III, Line 4d	Program Service Expenses 248,193,314, Grants and allocations 0, Revenue 377,884,717 WVU Hospitals offers a wide variety of other healthcare services that include but are not limited to Cardiology, Obstetrics/Gynecology, Neonatal care, Behavioral Medicine, Neurology, Otolaryngology, Emergency Medicine, Neurosurgery, and Family Medicine

Return Reference	Explanation
Form 990, Part VI, Section A, Line 3	WVUH has contracted out the oversight duties of quality control, medical infomation, and medical staff affairs The companys employees assigned to these duties by the company are licensed physicians and have the proper training and skills to perform these duties These positions as well as the associated costs are Board approved

Return Reference	Explanation
Form 990, Part VI, Section B, Line 11b	The Form 990 is prepared by the accounting department and then reviewed by the accounting manager Upon approval, it is then reviewed by the non-profit tax manager of our independent auditing firm Once all review notes are cleared, it is presented to the CFO Once approved at that level, it is then reviewed by the Compliance Audit Committee After being presented to the committee, it is provided to all Board members for comments

Return Reference	Explanation
Form 990, Part VI, Section B, Line 12c	Annually, all Board Members, Vice Presidents, officers, and managers are required to disclose any relationships which may give rise to a conflict of interest The responses are then input into spreadsheet format and are forwarded to the Vice President of Corporate Compliance for review and recommendations for resolution The recommendations are then provided to the President and/or Board of WVUH for consideration and determination of final action Nothing of concern was found during the review in 2014

Return Reference	Explanation
Form 990, Part VI, Section B, Line 15a	The compensation of the CEO is determined by the WV United Health System Compensation Committee based upon a salary and benefit survey prepared by an independent company using data of comparable facilities This information is provided to the compensation committee which is made up of independent board members who are then responsible for setting the compensation packages offered to each executive, ensuring that the compensation package does not exceed fair market value based on the data from the consultant group The minutes of the compensation committee are contemporaneously documented and retained A full compensation survey was completed in 2013 for 2014 compensation amounts, with data provided by the independent consultant to the compensation committee in 2013 Interim data is provided to the committee on a case by case basis

Return Reference	Explanation
Form 990, Part VI, Section B, Line 15b	The compensation of all officers at the Vice President level and below is determined based upon a salary and benefit survey prepared by an independent company using data of comparable facilities This data is then interpreted and provided to an independent compensation committee The independent compensation committee then uses this data to determine a fair and reasonable compensation package All relevant data as well as minutes from each meeting are retained

Return Reference	Explanation
Form 990, Part VI, Section C, Line 19	The WV Healthcare Authority publishes the annual financial statements of WVUH in the local newspapers All other financial and governing documents including the conflict of interest policy are available upon request at the WVUH Administration Office during normal business hours

Return Reference	Explanation
Form 990, Part XI, Line 9	Related organization capitalization transfers of 5,461,987 and obligation to the West Virginia University School of Medicine of 9,885,202 under the Joint Operating Agreement, 77,818 of gaming revenue held in a seperate account and 22 rounding

Return Reference	Explanation
Form 990, Part IV, Line 24a	For purposes of reporting bond issuance allocations on Schedule K to the Internal Revenue Service, WVUH, as parent company to City Hospital, Jefferson Memorial Hospital and University Healthcare Foundation, is reporting bond issuances allocated to WVUH and its subsidiaries on a consolidated basis on Schedule K attached to this tax return

Return Reference	Explanation
Form 990, Part IV, Line 24a	United Hospital Center and Camden-Clark Medical Center are reporting bond allocations issued to them on the return filed by such taxpayer Several bond issuances were issued in series and each series is reported in this tax return separately For each series identified in Schedule K, Part I, the taxpayer will reconcile the series amount reported in this tax return and the tax return filed by United Hospital Center and Camden-Clark Medical Center to the applicable 8038 filed with the IRS for each bond issuance Each bond series is reported on the appropriate Form 990, Schedule K, only once in this matter

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
West Virginia University Hospitals Inc

Employer identification number

55-0643304

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
See Additional Data Table							

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity? Yes	(i) No
(1) Allied Health Services Inc PO Box 782 Morgantown, WV 26507 55-0652017	Medical Lab	WV	N/A	C Corp					No
(2) West Virginia United Insurance Services Inc 1000 Technology Drive Suite 2320 Fairmont, WV 26554 55-0756055	Provider Network	WV	N/A	C Corp					No

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

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) West Virginia University Hospitals East Inc	a	295,906	Cost
(2) West Virginia University Hospitals East Inc	d	6,462,712	Cost
(3) Potomac Valley Hospital	d	158,333	Cost

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

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

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

Part VII Supplemental Information

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

Return Reference	Explanation

Additional Data

Software ID: 14000292
Software Version: 14.4.1.0
EIN: 55-0643304
Name: West Virginia University Hospitals Inc

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
(1) West Virginia United Health System 1000 Technology Drive Fairmont, WV 26554 55-0754713	Healthcare access	WV	501c3	11 a	N/A		No
(1) West Virginia University Hospitals East Inc 2000 Foundation Way Suite 2310 Martinsburg, WV 25401 20-2337985	Healthcare access	WV	501c3	11 a	WVU Hospitals Inc	Yes	
(2) City Hospital Inc 2000 Foundation Way Suite 2310 Martinsburg, WV 25401 55-0383321	Patient Care	WV	501c3	3	N/A		No
(3) Jefferson Memorial Hospital 2000 Foundation Way Suite 2310 Martinsburg, WV 25401 55-0359755	Patient Care	WV	501c3	3	N/A		No
(4) University Healthcare Foundation 2000 Foundation Way Suite 2310 Martinsburg, WV 25401 31-1118075	Support City Hospital	WV	501c3	11 a	N/A		No
(5) United Summit Center 6 Hospital Plaza Clarksburg, WV 26301 55-0752788	Behavioral Health	WV	501c3	3	N/A		No
(6) United Hospital Center Inc 327 Medical Park Drive Bridgeport, WV 26330 55-0525724	Patient Care	WV	501c3	3	N/A		No
(7) United Physicians Care Inc 686 South Pike Street Shinnston, WV 26431 55-0638563	Patient Care	WV	501c3	3	N/A		No
(8) United Health Foundation 327 Medical Park Drive Bridgeport, WV 26330 55-0621706	Hospital Support	WV	501c3	11a	N/A		No
(9) WV Health Care Co-Op PO Box 8059 Morgantown, WV 26506 55-0650441	Support	WV	501c3	11a	N/A		No
(10) Healthnet Inc 419 Brooks Street Charleston, WV 25301 55-0681969	Support	WV	501c3	11a	N/A		No
(11) Camden-Clark Health Services 800 Garfield Ave Parkersburg, WV 26102 55-0769602	Healthcare Access	WV	501c3	11a, I	N/A		No
(12) Camden-Clark Foundation 800 Garfield Ave Parkersburg, WV 26102 55-0667789	Hospital Support	WV	501c3	11a	N/A		No
(13) Camden-Clark Memorial Hospital 800 Garfield Ave Parkersburg, WV 26102 31-1524546	Patient Care	WV	501c3	3	N/A		No
(14) Camden-Clark Physician Corp 604 Ann Street Parkersburg, WV 26102 26-4058719	Patient Care	WV	501c3	11a, I	N/A		No
(15) West Virginia University Medical Corporation PO Box 897 Morgantown, WV 26507 55-0492006	Healthcare Access	WV	501c3	3	N/A		No
(16) Potomac Valley Hospital 100 Pin Oak Lane Keyser, WV 26726 55-0420956	Patient Care Services	WV	501c3	3	WVU Hospitals Inc	Yes	