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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public

▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2018 , and ending 12-31-2018

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 $ 1,262,319,428

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: ▶ https //wvumedicine org/ruby-memorial-hospital/

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	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	8,216
6	Total number of volunteers (estimate if necessary)	6	549
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	1,797,209
b	Net unrelated business taxable income from Form 990-T, line 34	7b	898,614

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	3,349,500	5,021,446
	9	Program service revenue (Part VIII, line 2g)	1,031,497,186	1,152,884,083
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	27,578,833	33,943,037
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	55,190,921	65,642,530
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,117,616,440	1,257,491,096
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,347,620	1,320,149
	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)	431,291,549	449,109,034
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶213,793		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	646,780,164	768,059,705
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	1,079,419,333	1,218,488,888
	19	Revenue less expenses Subtract line 18 from line 12	38,197,107	39,002,208

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1,495,600,746	1,726,543,865
	21	Total liabilities (Part X, line 26)	724,822,035	991,886,708
	22	Net assets or fund balances Subtract line 21 from line 20	770,778,711	734,657,157

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 | 2019-11-11 Date

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 WVUH 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 $ 226,993,763 including grants of $) (Revenue $ 272,732,595)

See Additional Data

4b (Code) (Expenses $ 82,354,409 including grants of $) (Revenue $ 102,971,564)

See Additional Data

4c (Code) (Expenses $ 75,300,503 including grants of $) (Revenue $ 90,641,552)

See Additional Data

4d Other program services (Describe in Schedule O)

(Expenses $ 655,511,863 including grants of $) (Revenue $ 742,647,450)

4e **Total program service expenses ▶** 1,040,160,538

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		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a	Yes	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	Yes	
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

Part IV Checklist of Required Schedules *(continued)*

			Yes	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	Yes	
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	415			
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes	

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	8,216			
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		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N			15		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O			16		No

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

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	**1a** 15			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b Enter the number of voting members included in line 1a, above, who are independent	**1b** 13			
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		**3**	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-A 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): 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
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) 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
See Additional Data Table										

	(D)	(E)	(F)
1b Sub-Total ▶			
c Total from continuation sheets to Part VII, **Section A** ▶			
d Total (add lines 1b and 1c) ▶	4,208,812	1,718,848	646,585

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 ▶ 235

			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
Health Carousel LLC 3805 Edwards Road Suite 700 Cincinnati, OH 45209	Healthcare Staffing Services	6,321,898
Mayo Collaborative Services Inc 200 SW 1st Street Rochester, MN 559050001	Laboratory Services	4,512,357
R Smith International LLC 433 Plaza Real Suite 345 Boca Raton, FL 33432	Receivables Management Services	1,011,146
National Marrow Donor Program 500 N 5th Street Minneapolis, MN 554011206	Research Services	897,565
C & A Industries 13609 California Street Omaha, NE 681545233	Healthcare Staffing Services	765,391

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 ▶ 27

Part VIII Statement of Revenue

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

Contributions, Gifts, Grants and Other Similar Amounts

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
1a Federated campaigns	1a					
b Membership dues	1b					
c Fundraising events	1c					
d Related organizations	1d					
e Government grants (contributions)	1e	1,500				
f All other contributions, gifts, grants, and similar amounts not included above	1f	5,019,946				
g Noncash contributions included in lines 1a - 1f $ 2,038,411						
h Total. Add lines 1a-1f ▶			5,021,446			

Program Service Revenue

	Business Code	(A)	(B)	(C)	(D)
2a Patient Service Revenue	621110	1,146,304,075	1,146,304,075		
b Hemophilia Treatment	621110	2,759,894	2,759,894		
c Tuition	900099	2,082,231	2,082,231		
d Archiving MRI PET Scans	621110	494,199	494,199		
e Other Direct Patient Care	621110	1,243,684	1,243,684		
f All other program service revenue					
g Total. Add lines 2a–2f ▶		1,152,884,083			

Other Revenue

	(i)	(ii)	(A)	(B)	(C)	(D)
3 Investment income (including dividends, interest, and other similar amounts) ▶			9,013,959		-915,189	9,929,148
4 Income from investment of tax-exempt bond proceeds ▶			1,107,795			1,107,795
5 Royalties ▶						
	(i) Real	(ii) Personal				
6a Gross rents	3,264,498					
b Less rental expenses	4,329,079					
c Rental income or (loss)	-1,064,581					
d Net rental income or (loss) ▶			-1,064,581			-1,064,581
	(i) Securities	(ii) Other				
7a Gross amount from sales of assets other than inventory		24,177,165				
b Less cost or other basis and sales expenses		355,882				
c Gain or (loss)		23,821,283				
d Net gain or (loss) ▶			23,821,283			23,821,283
8a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c) See Part IV, line 18	a					
b Less direct expenses	b					
c Net income or (loss) from fundraising events ▶						
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities ▶						
10a Gross sales of inventory, less returns and allowances	a	470,337				
b Less cost of goods sold	b	143,371				
c Net income or (loss) from sales of inventory ▶			326,966			326,966

Miscellaneous Revenue	Business Code	(A)	(B)	(C)	(D)
11a UML Lab Fees	621500	4,583,769	1,871,371	2,712,398	
b Outpatient Pharmacy	621110	51,500,057	51,500,057		
c Cafeteria	900099	7,558,669			7,558,669
d All other revenue		2,737,650	2,737,650		
e Total. Add lines 11a–11d ▶		66,380,145			
12 Total revenue. See Instructions ▶		1,257,491,096	1,208,993,161	1,797,209	41,679,280

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) Fundraisingexpenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	1,320,149	1,320,149		
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, line 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	3,251,341	1,620,992	1,630,349	
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	340,113,216	315,242,425	24,870,791	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	10,248,055	9,498,333	749,722	
9 Other employee benefits	60,595,240	55,997,536	4,597,704	
10 Payroll taxes	34,901,182	32,207,482	2,693,700	
11 Fees for services (non-employees)				
a Management	1,521,980	1,521,980		
b Legal	1,129,809	362	1,129,447	
c Accounting	0			
d Lobbying	81,502		81,502	
e Professional fundraising services See Part IV, line 17				
f Investment management fees	3,193,898		3,193,898	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	55,951,886	42,075,411	13,810,887	65,588
12 Advertising and promotion	1,368,860	17,102	1,311,301	40,457
13 Office expenses	28,075,275	20,568,320	7,421,682	85,273
14 Information technology	411,448	338,367	73,081	
15 Royalties . .	0			
16 Occupancy	12,790,811	8,676,135	4,114,676	
17 Travel	1,541,355	775,462	764,204	1,689
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .	0			
19 Conferences, conventions, and meetings	0			
20 Interest	25,225,272	16,564,179	8,661,093	
21 Payments to affiliates	214,103,192	146,572,587	67,530,605	
22 Depreciation, depletion, and amortization . .	67,563,650	46,696,805	20,866,845	
23 Insurance . . .	-371,314	-1,233,999	862,685	
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	33,170,788	33,170,788		
b Medical Supplies	283,290,651	283,290,651		
c Taxes, Licenses Fees	29,964,270	23,974,216	5,990,054	
d Association Dues	1,638,880	139,118	1,499,762	
e All other expenses	7,407,492	1,126,137	6,260,569	20,786
25 **Total functional expenses.** Add lines 1 through 24e	1,218,488,888	1,040,160,538	178,114,557	213,793
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 IX . . . . ☐

Section	Line	Description			(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			6,205,681	2	21,075,034
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			222,051,103	4	287,972,723
	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			21,297,557	8	25,401,796
	9	Prepaid expenses and deferred charges			13,204,698	9	22,891,712
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	1,141,362,040			
	b	Less accumulated depreciation	10b	540,831,317	568,886,167	10c	600,530,723
	11	Investments—publicly traded securities			509,934,450	11	582,970,595
	12	Investments—other securities See Part IV, line 11			79,287,782	12	91,982,000
	13	Investments—program-related See Part IV, line 11			8,399,536	13	9,158,498
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			66,329,972	15	84,556,984
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)			1,495,600,746	16	1,726,543,865
Liabilities	17	Accounts payable and accrued expenses			112,137,201	17	114,621,226
	18	Grants payable				18	
	19	Deferred revenue			-69,251	19	
	20	Tax-exempt bond liabilities			491,675,653	20	820,228,824
	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			75,932,783	23	14,958,786
	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			45,145,649	25	42,077,872
	26	**Total liabilities.** Add lines 17 through 25			724,822,035	26	991,886,708
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			758,011,577	27	718,225,628
	28	Temporarily restricted net assets			11,447,277	28	14,026,475
	29	Permanently restricted net assets			1,319,857	29	2,405,054
		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			770,778,711	33	734,657,157
	34	Total liabilities and net assets/fund balances			1,495,600,746	34	1,726,543,865

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	1,257,491,096
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,218,488,888
3	Revenue less expenses Subtract line 2 from line 1	3	39,002,208
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	770,778,711
5	Net unrealized gains (losses) on investments	5	-42,394,731
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	-32,729,031
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	734,657,157

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: 18007340
Software Version: 19.1.1.0
EIN: 55-0643304
Name: West Virginia University Hospitals Inc

Form 990 (2018)

Form 990, Part III, Line 4a:

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

Form 990, Part III, Line 4b:

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

Form 990, Part III, Line 4c:

Cardiology - Our cardiologists offer comprehensive evaluation and management of diseases of the heart and circulatory system and work with primary care physicians to ensure coordinated, continuous care Our faculty have expertise in every aspect of cardiac care, ranging from standard procedures such as outpatient consultation, echocardiography, and angiography to advanced clinical research into heart failure, preventive cardiology, and radio-frequency ablation Special services include physical fitness evaluation, non-invasive and invasive studies, interventional procedures, and radioisotope examinations of the heart

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
E Gordon Gee PhD Chairperson	1 00	X		X				0	0	0
Catherine Mayle Director, Employee Representation	40 00	X						85,512	0	20,819
Bruce Sparks Vice Chairperson	1 00	X		X				0	0	0
Tom Heywood Director	1 00	X						0	0	0
Steve Meurer Secretary	1 00	X		X				0	0	0
Bernie Twigg Director	1 00	X						0	0	0
Bill Stone Treasurer	1 00	X		X				0	0	0
Tara Hulsey Ph D Director	1 00	X						0	0	0
Robert Walker MD Director	1 00	X						0	0	0
Cleo Mathews Director	1 00	X						0	0	0

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
Clay Marsh MD Director / Vice President of HSC	1 00	X						0	0	0
Scott Roach Director	1 00	X						0	0	0
Paula Congelio Director	1 00	X						95,833	0	0
Ben Statler Director	1 00	X						0	0	0
Jeff Lancaster MD Director	1 00	X						0	0	0
Stephen Tancin VP Ancillary Services	40 00			X				387,933	0	17,412
Douglas Mitchell VP Chief Nursing Officer	40 00			X				314,737	0	39,265
Justin Gibson Executive Director of Finance	40 00			X				285,677	0	46,451
Albert Wright President/CEO WVUH/WVUHS	10 00 30 00			X				0	1,378,480	213,323
Melissa McCoy VP Finance/CFO	20 00 20 00			X				226,230	226,230	75,194

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
Amy Bush VP of Operations	40 00			X				381,688	0	60,792
Anthony Condia VP Marketing and Communications	40 00			X				319,121	0	33,519
Frank Briggs VP, WVU Heart Vascular institute	28 00 12 00			X				266,322	114,138	14,411
Richard Funnell VP, Cancer Services	40 00			X				198,092	0	26,254
Cheryl Jones VP, Nursing	40 00			X				241,840	0	28,033
Joshua Hack Chief Medical Physicist	40 00			X				223,485	0	475
Taylor Troischt Physician	40 00					X		242,885	0	23,439
Michael Shullo Associate VP, Transplant Program	40 00					X		288,336	0	22,493
Elaine Curtiss Director of Talent Acquisition	40 00					X		217,779	0	23,491
Karen Dusci-Famoso Regional Pharmacy Director	40 00					X		210,422	0	447

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Carol Game Pharmacy Director	40 00					X		222,920	0	767

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.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2018

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 12, 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 (Form 990 or 990-EZ))

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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university

10 ☐ An organization that normally receives (1) more than 331/3% 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 331/3% 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)

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

12 ☐ 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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g

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- 10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170 (b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant ")						
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)2014	(b)2015	(c)2016	(d)2017	(e)2018	(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 2018 (line 6, column (f) divided by line 11, column (f)) | 14 | 0 %

15 Public support percentage for 2017 Schedule A, Part II, line 14 | 15 |

16a **33 1/3% support test—2018.** 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—2017.** 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—2018.** 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—2017.** 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 10 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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 2018 (line 8, column (f) divided by line 13, column (f))	15	0 %
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2018** (line 10c, column (f) divided by line 13, column (f))	17	0 %
18 Investment income percentage from **2017** Schedule A, Part III, line 17	18	

19a **331/3% support tests—2018.** 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—2017.** 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 12 of Part I If you checked 12a of Part I, complete Sections A and B If you checked 12b of Part I, complete Sections A and C If you checked 12c of Part I, complete Sections A, D, and E If you checked 12d 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 12a or 12b 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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) 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 section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ)*	**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 I of Schedule L (Form 990 or 990-EZ)*	**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 9a) 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 9a) 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 section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b 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**		

Part IV Supporting Organizations (continued)

			Yes	No
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**		

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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) 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 (explain in Part VI) **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)

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

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 2018 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-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2018			
a From 2013.			
b From 2014.			
c From 2015.			
d From 2016.			
e From 2017.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2018 from Section D, line 7 $			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 **Excess distributions carryover to 2019.** Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2014.			
b Excess from 2015.			
c Excess from 2016.			
d Excess from 2017.			
e Excess from 2018.			

Additional Data

Software ID:	18007340
Software Version:	19.1.1.0
EIN:	55-0643304
Name:	West Virginia University Hospitals Inc

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

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.
▶Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

If the organization answered "Yes" on 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" on 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" on 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
West Virginia University Hospitals Inc

Employer identification number
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 (see instructions for definition of "political campaign activities")

2 Political campaign activity expenditures (see instructions) ▶ $

3 Volunteer hours for political campaign activities (see instructions)

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-
1				
2				
3				
4				
5				
6				

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)** 2015	**(b)** 2016	**(c)** 2017	**(d)** 2018	**(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 on 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		907
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		80,595
j	Total Add lines 1c through 1i			81,502
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, Inc 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 73 of the 2018 dues were allocated to lobbying expense The WV Hospital Association estimates that during 2018, 16 84 of the dues paid were allocated to lobbying expense

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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047
2018
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" on 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" on 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 7/25/06, 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, handling of violations, and enforcing conservation easements during the year ▶ ____________

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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 on 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 on 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" on 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

			Amount
b	If "Yes," explain the arrangement in Part XIII and complete the following table		
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" on 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 on 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" on 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" on 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		18,424,155		18,424,155
b Buildings		461,313,974	145,490,112	315,823,862
c Leasehold improvements		5,205,876	2,997,896	2,207,980
d Equipment		543,599,498	295,658,193	247,941,305
e Other		112,818,537	96,685,116	16,133,421
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* ▶				600,530,723

Part VII Investments—Other Securities. Complete if the organization answered "Yes" on 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	91,982,000	F
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	91,982,000	

Part VIII Investments—Program Related.
Complete if the organization answered 'Yes' on 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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15)* ▶	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Federal income taxes	
Self Insured Liability	16,508,492
Deferred Compensation Plan	1,193,401
Derivative Financial Instruments	6,460,033
Due to Related Organizations - Current	1,467,230
Due to Related Organizations - Accrued	11,291,024
Estimated Malpractice Costs - Current	5,064,376
Local/City Payroll Taxes	93,316
Due to Related Organizations- Noncurrent	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	42,077,872

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' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	1,178,592,177
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	-46,059,126		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	-32,070,788		
e	Add lines **2a** through **2d**			2e	-78,129,914
3	Subtract line **2e** from line **1**			3	1,256,722,091
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	3,193,898		
b	Other (Describe in Part XIII)	4b	-2,424,893		
c	Add lines **4a** and **4b**			4c	769,005
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	1,257,491,096

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

1	Total expenses and losses per audited financial statements			1	1,187,696,652
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	4,472,450		
e	Add lines **2a** through **2d**			2e	4,472,450
3	Subtract line **2e** from line **1**			3	1,183,224,202
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	3,193,898		
b	Other (Describe in Part XIII)	4b	32,070,788		
c	Add lines **4a** and **4b**			4c	35,264,686
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	1,218,488,888

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
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID: 18007340
Software Version: 19.1.1.0
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	16,508,492
Deferred Compensation Plan	1,193,401
Derivative Financial Instruments	6,460,033
Due to Related Organizations - Current	1,467,230
Due to Related Organizations - Accrued	11,291,024
Estimated Malpractice Costs - Current	5,064,376
Local/City Payroll Taxes	93,316
Due to Related Organizations- Noncurrent	

Supplemental 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 WVUHS WVUHS, WVUH, PVH, CCHS, CCMC, CCF, CCPC, University Healthcare, BMC, JMC, UHCF, UHC, USC, UHF, UPC, SJH, SJF, RMH and RMF are tax-exempt organizations and not subject to federal or state income taxes in accordance with Section 501c3 of the Internal Revenue Code On such basis, they will not incur any liability for income taxes, except for possible unrelated business income AHS, WVUIS and GHC are organizations subject to federal and/or state income taxes The System does not have any material uncertain tax positions as of December 31, 2018 and 2017

Supplemental Information

Return Reference	Explanation
XI 2d	Allowance for doubtful accounts of 32,070,788 is reported as an offset to revenue on the financial statements

Supplemental Information

Return Reference	Explanation
XI 4a	Investment management fees of 3,193,898 are included in interest revenue on the audited fi nancial statements but reclassed to expense for Form 990

Supplemental Information

Return Reference	Explanation
XI 4b	WVU Foundation reimbursed WVU Hospitals, Inc 191,858 for certain expenses acquired which are accounted for as revenue on Form 990 revenue from Siemens Software Grant 1,855,699 tha t is posted as a net asset for audited financial purposes rental expense of 4,329,079 show n as an offset to revenue on the 990, and 143,371 of cost of goods sold from the WVU Hospi tals Gift Shop that is an offset to gross sales of inventory on the Form 990 but an expens e on the audited financial statements

Supplemental Information

Return Reference	Explanation
XII 2d	This line consists of 4,329,079 expenses related to rental income that had to be reclassif ied to the revenue section of the 990 for presentation purposes and 143,371 costs of goods sold from the WVU Hospitals Gift Shop that is an offset to gross sales of inventory on th e Form 990 but an expense on the audited financial statements

Supplemental Information

Return Reference	Explanation
XII 4b	This line consists of allowance for doubtful accounts of 32,070,788 reported as an offset to revenue on the financial statements

SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

▶ Complete if the organization answered "Yes" on Form 990, Part IV, question 20.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No 1545-0047

2018

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		
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)			7,884,489		7,884,489	0 670 %
b Medicaid (from Worksheet 3, column a)			323,162,568	190,237,708	132,924,860	11 210 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			3,927,588	3,014,683	912,905	0 080 %
d **Total** Financial Assistance and Means-Tested Government Programs			334,974,645	193,252,391	141,722,254	11 960 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			514,362	40	514,322	0 040 %
f Health professions education (from Worksheet 5)			33,429,935	16,316,911	17,113,024	1 440 %
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			1,307,618		1,307,618	0 110 %
j **Total.** Other Benefits			35,251,915	16,316,951	18,934,964	1 590 %
k **Total.** Add lines 7d and 7j			370,226,560	209,569,342	160,657,218	13 550 %

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			163		163	
2 Economic development						
3 Community support			3,145		3,145	
4 Environmental improvements			165		165	
5 Leadership development and training for community members						
6 Coalition building			3,611		3,611	
7 Community health improvement advocacy			36,496		36,496	
8 Workforce development						
9 Other						
10 Total			43,580		43,580	

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	12,455,631		
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	2,692,878		
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	339,208,839
6	Enter Medicare allowable costs of care relating to payments on line 5	6	472,037,891
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7	-132,829,052
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

			Yes	No
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 ☐ The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)			
	j ☐ Other (describe in Section C)			
4	Indicate the tax year the hospital facility last conducted a CHNA 20 16			
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	
6 a	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a		No
b	Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities?" If "Yes," list the other organizations in Section C	6b		No
7	Did the hospital facility make its CHNA report widely available to the public?	7	Yes	
	If "Yes," indicate how the CHNA report was made widely available (check all that apply)			
	a ☑ Hospital facility's website (list url) https//wvumedicine org/wp-content/uploads/2016/11/West-Virginia-University-Hospitals-2016-Community-			
	b ☐ Other website (list url)			
	c ☐ Made a paper copy available for public inspection without charge at the hospital facility			
	d ☐ Other (describe in Section C)			
8	Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	Yes	
9	Indicate the tax year the hospital facility last adopted an implementation strategy 20 16			
10	Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	Yes	
a	If "Yes" (list url) https//wvumedicine org/wp-content/uploads/2016/11/West-Virginia-University-Hospitals-2016-Community-			
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" on line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b		
c	If "Yes" on 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)*

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group A

			Yes	No
	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	Was widely publicized 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) https//wvumedicine org/bill-pay/financial-assistance/			
	b ☑ The FAP application form was widely available on a website (list url) https//wvumedicine org/bill-pay/financial-assistance/			
	c ☑ A plain language summary of the FAP was widely available on a website (list url) https//wvumedicine org/bill-pay/financial-assistance/			
	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 ☑ Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention			
	h ☑ Notified members of the community who are most likely to require financial assistance about availability of the FAP			
	i ☑ The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by LEP populations			
	j ☐ Other (describe in Section C)			

Part V Facility Information *(continued)*

Billing and Collections

Name of hospital facility or letter of facility reporting group A

			Yes	No
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 nonpayment?	**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	☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP			
d	☐ Actions that require a legal or judicial process			
e	☐ Other similar actions (describe in Section C)			
f	☑ None of these actions or other similar actions were permitted			
19	Did the hospital facility or other authorized 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	☐ Deferring , denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP			
d	☐ Actions that require a legal or judicial process			
e	☐ 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 19 (check all that apply)			
a	☑ Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs			
b	☑ Made a reasonable effort to orally notify individuals about the FAP and FAP application process			
c	☑ Processed incomplete and complete FAP applications			
d	☑ Made presumptive eligibility determinations			
e	☐ Other (describe in Section C)			
f	☐ None of these efforts were made			

Policy Relating to Emergency Medical Care

			Yes	No
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)			

Part V Facility Information *(continued)*

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

Name of hospital facility or letter of facility reporting group A

		Yes	No
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 a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period			
b ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period			
c ☐ The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period			
d ☑ The hospital facility used a prospective Medicare or Medicaid method			
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, 16j, 18e, 19e, 20e, 21c, 21d, 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 Add'l Data	

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? **10**

	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 Suncrest Towne Center 600 Suncrest Towne Centre Morgantown, WV 26506	General Medical, Physician Offices
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	University Town Centre 6040 University Town Centre Drive Morgantown, WV 26501	General Medical, Physician Offices
10	Pediatric Neurodevelopment Center 201 Bakers Ridge Road Morgantown, WV 26508	Pediatric Nuero Development

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

990 Schedule H, Supplemental Information

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
Part I Line 6a	WVUH community benefit numbers are reported in total with the other hospitals within West Virginia United Health System The most recent amounts can be found in the WVU Medicine Annual Report available at the following web address https//wvumedicine org/wp-content/uploads/2018/07/WVU-Medicine-Annual-Report-2017 pdf

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part I Line 7	Total community benefit expense for 2018 is 370,226,560 and is 30 38 of total net expenses To calculate net expense, bad debt of 33,170,788 was deducted from total expenses of 1,218,488,888 as shown in Part IX line 25 of the core Form 990, for a net expense of 1,185,318,100
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

990 Schedule H, Supplemental Information

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
Part II	Community Support - The WVUH Emergency Management Coordinator participates in the following activities related to disaster preparedness above and beyond what is required by the WVHA WV Hospital Association Region 6/7 committee member, Monongalia County Local Emergency Planning committee member, WVU Game Day operations committee member, and Area maritime Security Council member The Emergency Management Coordinator also participates in the organization of training, conferences, drills and exercise in the community with community emergency responders in order to be prepared in the event of an actual emergency For 2018 the total number of hours dedicated to community support was approximately 40

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part II	Coalition building - WVUH employees participate in community coalitions and other organizations that focus on addressing community health and safety issues In 2018, employees participated in Senior Health Advisory Groups, Kids in Transition Collaborative groups, and collaborative groups from various counties in WV
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 In 2018, WVUH funded the replacement of the fitness stations along the Mon River Rail-Trail WVUH also organizes and provides space for a weekly farmers market WVUH does not charge a fee to vendors that wish to come to the farmers market This famers market is attended by WVUH employees as well as employees of neighboring businesses and community members

990 Schedule H, Supplemental Information

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
Part II	Workforce Development The Talent Acquisition team, a subset of the Human Resources Department at WVUH, is committed to workforce development in and around our community Throughout 2018, the Talent Acquisition team attended over 100 events in an effort to better train and recruit healthcare professionals More specifically, our Recruiters attended 69 Career Fairs, 10 Community Events, 1 Mock Interview Session, 16 Open Interview Sessions and more Our events included attendance at many school/educational events, partnership with the unemployment office Workforce WV, veteran events, and technical programs

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part III Line 2	Bad Debt Expense at cost was calculated by multiplying bad debt expense of 33,170,788 by our cost to charge ratio of 37 55 derived from Worksheet 2 in the IRS Schedule H instructions for a total of 12,455,631
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 7,171,447 which we then multiplied by our cost to charge ratio of 37 55 for a total of 2,692,878

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part III Line 3	The estimated bad debt attributable to patients eligible for charity care of 2,692,878 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
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 Regardless, that bad debt should be considered community benefit as we provide services to those in need regardless of their ability to pay

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part III Line 4	WVUHs financial statements are prepared on a consolidated basis as a member of the WV United Health System The footnote for Accounts Receivable is as follows Patient accounts receivable are reported at net realizable value For receivables associated with services provided to patients who have third-party coverage, the System estimates net realizable value based on the estimated contractual reimbursement percentage, which in turn is based on current contract provisions and historical paid claims by payor For self-pay accounts, including uninsured and patient responsibility accounts, the net realizable value is determined using historical collection experience, adjusted for estimated conversions of patient responsibility portions, expected recoveries and changes in trends to estimate implicit price concessions in 2018 or the provision for bad debts in 2017 Management continually reviews the estimated net realizable value of accounts receivable by monitoring cash collections, economic conditions and trends, changes in payor mix, changes in federal or state healthcare coverage and other matters The System grants credit without collateral to its patients, most of whom are local residents and are insured under third-party agreements, primarily with Medicare, Medicaid, and various commercial insurance companies The System records accounts receivable net of estimated price concessions in 2018 and allowances for bad debts in 2017 and such amounts have historically been within managements expectations The mix of accounts receivable at December 31, 2018 and 2017, from patients and third-party payors is as follows For 2018, Medicare 29, Medicaid 18, Blue Cross 24, Commercial/Managed Care/Other 26, Patients 3, Total 100 For 2017, Medicare 29, Medicaid 14, Blue Cross 21, Commercial/Managed Care/Other 32, Patients 4, Total 100
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

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part III Line 8	The amount reported in Part III Line 6 472,037,891 was calculated using the total Medicare allowable cost from the Medicare cost report, less Medicare reimbursement of direct GME
Part III Line 8	WVUHs shortfall, 132,829,052 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

990 Schedule H, Supplemental Information

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
Part VI Line 2	In 2016 WVUH updated their CHNA utilizing faculty members of the WVU School of Public Health The CHNA can be found here https//wvumedicine org/ruby-memorial-hospital/wp-content/uploads/sites/3/2017/04/2016-Community-Health-Needs-Assessment-Monongalia-County pdf

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 2	For the 2016 process, the CHNA Leadership Team, in collaboration with WVUH defined the community served as the Monongalia County geographic area 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 Primary Service Area PSA, only one-fourth of 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
Part VI Line 3	WVUH employs 6 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

990 Schedule H, Supplemental Information

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 Billing and Insurance - Online Bill Pay 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
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 2018 market share for our PSA is 46 with 45 5 of WVUH patients covered by Medicaid 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

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 4	The U S Census Bureau estimated the Monongalia County population to be 105,991 in 2018 with a median household income of 51,257 and an unemployment rate of 5 2 21 3 of residents fell below the federal poverty guideline for 2018 Marion Countys estimated 2018 population to be 57,606, median household income of 47,536 and an unemployment rate of 4 8 16 1 of Marion County residents fell below the federal poverty guideline in 2018 Taylor Countys estimated 2018 population to be 14,268, median household income of 49,322 and an unemployment rate of 9 3 15 7 of Taylor County residents fell below the federal poverty guideline Preston Countys estimated 2018 population to be 33,767, median household income of 48,672, an unemployment rate of 6 8 and 15 2 of residents fell below the federal poverty guideline
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

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 4	37 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, Walk 100 Miles in 100 days, which is the states largest sustained exercise 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
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

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 4	In 2017, the new WVU Heart and Vascular Institute HVI opened The new clinic treats adult patients who need services related to cardiology, cardiothoracic surgery, vascular surgery, thoracic surgery, and cardiac rehabilitation The HVI provides 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
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

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 5	WVUHs board of directors is a diverse board, with eight of the fifteen members living in or around Morgantown, WV Six of the seven 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 Thirteen of the fifteen board members are neither employees nor independent contractors of WVUH, nor family members thereof
Part VI Line 5	As a university medical center, WVUH only extends medical privileges to faculty of the West Virginia University School of Medicine

990 Schedule H, Supplemental Information

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
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

990 Schedule H, Supplemental Information

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
Part VI Line 5	Many WVU Healthcare providers and students volunteer their time 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 organizes Kids Health Fairs, Women Love Your Heart screenings, along with offering free screenings at clinical open houses

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 6	WVUH is a part of the WV United Health System WVUHS WVUHS is a not-for-profit corporation formed to serve as part of an integrated health science and healthcare delivery team WVUHS serves as the parent corporation to an affiliated group of healthcare providing entities The strategic plan of WVUHS states intent to build a regional health care delivery system in its services area, 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 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
Part VI Line 6	WVUHSs management is focused on recruitment of staff and employees to meet the growing needs of the aging population in the Systems service areas Other hospitals in the System include United Hospital Center in Bridgeport, WV, City Hospital, Inc in Martinsburg, WV, Jefferson Memorial Hospital in Ranson, WV, Camden-Clark Medical Center in Parkersburg, WV, Potomac Valley Hospital in Keyser, WV, St Josephs Hospital of Buckhannon, Inc in Buckhannon, WV, and Reynolds Memorial Hospital in Glen Dale, WV

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 6	WVUHS also includes the physician practices of United Physicians Care, Inc and Camden-Clark Physician Corp which operate in conjunction with the System hospitals along with United Summit Center, 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 includes University Healthcare Foundation in Martinsburg, WV, United Health Foundation in Clarksburg, WV, Camden-Clark Foundation in Parkersburg, WV, St Josephs Foundation of Buckhannon, Inc in Buckhannon, WV, and Reynolds Memorial Foundation, in Glen Dale, WV

Additional Data

Software ID: 18007340
Software Version: 19.1.1.0
EIN: 55-0643304
Name: West Virginia University Hospitals Inc

Form 990 Schedule H, Part V Section A. Hospital Facilities

Section A. Hospital Facilities (list in order of size from largest to smallest—see instructions) How many hospital facilities did the organization operate during the tax year? **1** Name, address, primary website address, and state license number		Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	**Other (Describe)**	**Facility reporting group**
1	West Virginia University Hospitals Inc 1 Medical Center Drive Morgantown, WV 26506 https//wvumedicine org/ruby-memorial-hospital/patients-and-visitors/ 11	X	X	X	X			X			A

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	For the 2016 CHNA process WVU Hospitals partnered with West Virginia Universitys School of Public Health to complete the CHNA using a robust community based process The CHNA process began with a thorough review of the previous cycles needs assessment report Although there were very pertinent and important findings in the report, it was agreed that this CHNA process would try to surpass the input from the previous needs assessment and focus on reaching a substantial number of individuals for input outside of the Morgantown area and outside the WVU Hopsitals organization The 2016 CHNA took input from persons who represented a broad interest of the community served including but not limited to the Monongalia County Health Department Director, Chair of the WVUH Pediatric Department/Director of the Rural Health Institute, a transportation official, an elected county official, county school representatives, WVUH representatives, Executive Director of Milan Puskar Health Right Free-Clinic, Morgantown Chamber of Commerce members, as well as others from various community organizations The complete list can be found in the CHNA available online https//wvumedicine org/ruby-memorial-hospital/wp-content/uploads/sites/3/2017/04/2016-Community-Health-Needs-Assessment-Monongalia-County pdf
Group West Virginia University Hospitals Line Part V, Section B, Line 11	The implementation strategy developed based on the results of the 2016 CHNA includes plans to address 1 Physical Health Obesity and co-morbid conditions such as Diabetes, 2 Injury Control, 3 Mental Health/Substance Abuse, and 4 Sexually Transmitted Diseases/Infections Details on how WVU Hosptials will address the needs identified can be found in the Implementation Strategy available online http//wvumedicine org/ruby-memorial-hospital/wp-content/uploads/sites/3/2017/04/2016-Community-Health-Needs-Assessment-Implementation-Strategies-Monongalia-County pdf

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 11	During 2017 WVUH began working through the Implementation Plan and found that WVUH is addressing the needs identified in the CHNA in ways that were not captured by the 2016 CHNA Leadership Team WVUH is worked towards additional ways to address the identified needs listed in the CHNA while partnering with area organizations to help address needs identified by the CNHA but not directly being addressed by WVUH such as STDs and STIs The issue of STDs and STIs is being addressed through the WVUH Infectious Disease Department collaborating with the Center for Disease Control This program is funded by grants and is not an expense to WVUH WVUH felt that this was the most effective way to deal with certain needs as to not duplicate services or cause confusion related to where the community can seek help for such needs An update on WVUHs progress on the needs identified is being prepared and will be released in 2019
Group West Virginia University Hospitals, Inc Line Part V, Section B, Line 22	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, Inc Line Part V, Section B, Line 13b	WVUH does not offer discounted care to individuals who fail the 200 FPG test for charity care Self-Pay patients with no third party coverage may be eligible for a 20 self-pay discount if they meet certain requirements defined in our financial assistance policy
Group West Virginia University Hospitals, Inc Line Part V, Section B, Line 24	All patients are charged an amount equal to gross charges regardless of payment method Once FAP eligibility is confirmed, charge amounts are moved to Charity Care and no longer charged to the patient

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

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," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2018

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" on 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 noncash assistance	**(h)** Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . ▶ 10

3 Enter total number of other organizations listed in the line 1 table . . . . ▶ 2

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on 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 noncash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Additional Data

Software ID: 18007340
Software Version: 19.1.1.0
EIN: 55-0643304
Name: West Virginia University Hospitals Inc

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
WVU Foundation 1 Waterfront Place Morgantown, WV 26501	55-6017181	501c3	1,138,770				Support
United Way of Monongalia & Preston Counties 278-C Spruce Street Morgantown, WV 26505	55-0462065	501c3	53,625				Support

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Greater Morgantown Convention and Visitors Bureau Inc 341 Chaplin Road Morgantown, WV 26501	55-0658922	501c6	50,000				Support
WV Chapter of American College 4480 Mason Dixon Highway Core, WV 26541	55-0391262	501c3	10,000				Support

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Board of Parks and Recreation PO Box 590 Morgantown, WV 26506	55-6000620	501c3	8,000				Community Health Improvements
Ronald McDonald House Charities 841 Country Club Drive Morgantown, WV 26505	55-0668138	501c3	7,500				Support

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Friends of WVU Hospitals PO Box 8075 Morgantown, WV 26506	55-6011282	501c3	6,000				Support
American Cancer Society 250 Williams Street NW Suite 400 Atlanta, GA 30303	13-1788491	501c3	5,000				Support

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
American Heart Assocation 7272 Greenville Avenue Dallas, TX 75231	13-5613797	501c3	5,000				Support
Morgantown Area Chamber of Commerce 1029 University Avenue Suite 101 Morgantown, WV 26505	55-0237464	501c6	5,000				Support

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(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
Catholic Charities of WV 2000 Main Street Wheeling, WV 26003	55-0391262	501c3	5,000				Support
Mason Dixon T Ford Club 17869 Brandonville Pike Bruceton Mills, WV 26525	95-2467053	501c3	5,000				Support

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Schedule J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

OMB No 1545-0047

2018

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 appropriate box(es) if the organization provided any of the following to or for a person listed on 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 on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**	Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement? 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 on 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," on line 5a or 5b, describe in Part III	**5b**		No
6	For persons listed on 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," on line 6a or 6b, describe in Part III	**6b**		No
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported on 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" on 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 on 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 on 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 CEO receives allowances for both housing and automobile expenses This benefit is reported in both Part VII and Schedule J of the Form 990 It is also 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 CEO for 2018

Return Reference	Explanation
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

Return Reference	Explanation
Part I Line 4b	During 2018, certain individuals reported in Part VII participated in a nonqualified retirement plan The following is a list of those individuals, plan types and amounts

Return Reference	Explanation
Part II Line 1a	Albert Wright - CAA deferred contributions of 189,001 Douglas Mitchell - CAA deferred contributions of 25,361 Anthony Condia - deferred contributions of 24,952 Richard Funnell - deferred contributions of 16,333 Amy Bush - deferred contributions of 42,632 Melissa McCoy - deferred contributions of 25,801 Justin Gibson - deferred contributions of 22,791 All of the above amounts are properly reported on the Form W-2 for 2018

Return Reference	Explanation
Part I Line 4a	Steve Tancin received CAA cash contributions of 27,820 in 2018 This amount is reported as Other Compensation in column iii and was included in his W-2 for 2018

Additional Data

Software ID: 18007340
Software Version: 19.1.1.0
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			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Stephen Tancin VP Ancillary Services	(i)	286,578	66,464	34,891		17,412	405,345	
	(ii)							
Taylor Troischt Physician	(i)	217,521	25,364			23,439	266,324	
	(ii)							
Douglas Mitchell VP Chief Nursing Officer	(i)	254,462	59,363	912	25,361	13,904	354,002	
	(ii)							
Justin Gibson Executive Director of Finance	(i)	230,353	53,340	1,983	22,791	23,661	332,128	
	(ii)							
Michael Shullo Associate VP, Transplant Program	(i)	252,939	35,000	397		22,493	310,829	
	(ii)							
Albert Wright President/CEO WVUH/WVUHS	(i)							
	(ii)	948,266	420,000	10,214	189,001	24,322	1,591,803	
Melissa McCoy VP Finance/CFO	(i)	173,295	50,210	2,725	25,801	11,796	263,827	
	(ii)	173,295	50,210	2,725	25,801	11,796	263,827	
Amy Bush VP of Operations	(i)	312,266	63,519	5,903	42,632	18,160	442,480	
	(ii)							
Anthony Condia VP Marketing and Communications	(i)	256,436	58,407	4,278	24,952	8,567	352,640	
	(ii)							
Elaine Curtiss Director of Talent Acquisition	(i)	202,896	14,584	299		23,491	241,270	
	(ii)							
Karen Dusci-Famoso Regional Pharmacy Director	(i)	181,001	28,454	967		447	210,869	
	(ii)							
Carol Game Pharmacy Director	(i)	196,996	24,120	1,804		767	223,687	
	(ii)							
Frank Briggs VP, WVU Heart Vascular institute	(i)	206,689	56,452	3,181	10,088		276,410	
	(ii)	88,581	24,194	1,363	4,323		118,461	
Richard Funnell VP, Cancer Services	(i)	158,486	15,000	24,606	16,333	9,921	224,346	
	(ii)							
Cheryl Jones VP, Nursing	(i)	177,814	19,206	44,819	4,733	23,301	269,873	
	(ii)							
Joshua Hack Chief Medical Physicist	(i)	222,534	658	293		475	223,960	
	(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 VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990.
▶Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2018

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	956622P32	08-01-2018	57,910,000	2018 E - Refund 2012 D E issuances		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	57,910,000			
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	406,105			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds				
11	Other spent proceeds	57,503,895			
12	Other unspent proceeds				
13	Year of substantial completion	2018			

		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							
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	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						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		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							
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							
c	Are there any research agreements that may result in private business use of bond-financed property?	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							
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						
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							
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							

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						
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?	X							
b	Exception to rebate?		X						
c	No rebate due?		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							
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		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						
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						
7	Has the organization established written procedures to monitor the requirements of section 148?	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							

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

Return Reference	Explanation
Part I Line A	The 2018 Series E Bonds issue price 57,910,000 were issued collectively with 2018 Series C Bonds issue price 56,880,000 and 2018 Series D Bonds issue price 23,680,000 totaling 138,470,000 total issue price for all three series reported on Form 8038 for August 7/31/18 issuance The Series C Bonds were allocated to CCMC and will be reported on its Schedule K The Series D Bonds were allocated to UHC and will be reported on its Schedule K

Return Reference	Explanation
Part III Line 8a	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, these items were 55 of the bond gross proceeds, to meet remedial actions requirements the proceeds received were used to purchase like items

Return Reference	Explanation
Part I Line A	The CUSIP shown on the Form 8038 956622P32 is for another bond in the 2018 issuance - 2018 C D which are reported on the Schedule Ks for CCMC and UHC respectively

Additional Data

Software ID: 18007340
Software Version: 19.1.1.0
EIN: 55-0643304
Name: West Virginia University Hospitals Inc

Return Reference	Explanation
Part I Line A	The 2018 Series E Bonds issue price 57,910,000 were issued collectively with 2018 Series C Bonds issue price 56,880,000 and 2018 Series D Bonds issue price 23,680,000 totaling 138,470,000 total issue price for all three series reported on Form 8038 for August 7/31/18 issuance The Series C Bonds were allocated to CCMC and will be reported on its Schedule K The Series D Bonds were allocated to UHC and will be reported on its Schedule K
Part III Line 8a	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, these items were 55 of the bond gross proceeds, to meet remedial actions requirements the proceeds received were used to purchase like items
Part I Line A	The CUSIP shown on the Form 8038 956622P32 is for another bond in the 2018 issuance - 2018 C D which are reported on the Schedule Ks for CCMC and UHC respectively

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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 VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990.
▶Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2018

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		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	West Virginia Hospital Finance Authority	62-1256910	000000000	06-30-2011	28,520,000	2011D - Refund 1998 Bonds		X		X		X
B	West Virginia Hospital Finance Authority	62-1256910	000000000	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	000000000	08-01-2012	23,770,000	2012 C - Refund 2008 D Bond - allocated to WVUH-East entities		X		X		X
D	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	17,983,910		10,345,000		6,365,000			
2	Amount of bonds legally defeased								
3	Total proceeds of issue	28,520,000		16,345,000		23,770,000		158,374,566	
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		1,388,439	
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds			5,976,323				156,986,127	
11	Other spent proceeds	28,381,471				23,670,000			
12	Other unspent proceeds			10,345,000					
13	Year of substantial completion	2011		2012		2012		2016	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X			X	X		X	
15	Were the bonds issued as part of an advance refunding issue?		X		X		X		
16	Has the final allocation of proceeds been made?	X		X		X			
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

Part III Private Business Use

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

Part III Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X		X			X		
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X			X		
c	Are there any research agreements that may result in private business use of bond-financed property?	X			X		X		
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	X							
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		
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		X	X	
b	Name of provider							Cantor Fitzgerald	
c	Term of GIC								70 0000000000 %
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?							X	
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 Medical Center JMC, University Healthcare Foundation, Inc UHF, and Potomac Valley Hospital PVH is reporting bond issuances allocated to WVUH and its subsidiaries on a consolidated basis on Schedule K attached to this tax return The total amount of the bonds reported on this Schedule K allocated to subsidiaries is 80,649,350 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

Return Reference	Explanation
Part I Line AB	The 2011 D E bonds were issued as a single issue with an issue price of 44,865,000 The two series comprising this issue are broken out separately herein because the bonds refunded by the 2011D were issued prior to 2002

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 were refunded with tax-exempt bonds in 2018 that will be reported on the UHC Schedule K The full Series B Bonds were allocated to Camden-Clark Medical Center and were refunded with taxable debt in 2015

Return Reference	Explanation
Part I Line D	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 this Schedule K The CCMH allocated portion of the 2013 A Series Bonds was used for refunding of its 2004 A Series bonds and expansion and renovation projects as reported on the tax return filed by CCMH

Return Reference	Explanation
Part II Lıne 3	Column B- the dıfference between the amount reported ın Part 1, Lıne B 16,345,000 for 2011E Bond and the amount reported ın Part II, Lıne 3, Column B 16,385,822 ıs ınterest earned on the project fund sınce the ıssuance of the bonds The ınterest ıncome was used to complete the project ıdentıfıed ın the bond documents T

Return Reference	Explanation
Part II Line 12	Column B - This issuance was allocated between WVUH and WVUH-East, the 10,345,000 allocated to WVUH was refunded by a taxable loan prior to being expended

Return Reference	Explanation
Part IV Line 2b	Columns A B - Rebate calculations for 2011 Series D E issuance were prepared during 2016 and found that no rebate is due Column C - Rebate calculations through October 2, 2017 no rebate liability is due The next computation date is the earlier of October 2, 2022 or the date the issue is fully redeemed Column D - Rebate calculations through October 3, 2018 no rebate liability is due The next computation date is the earlier of October 3, 2023 or the date the issue is fully redeemed

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

Additional Data

Software ID: 18007340
Software Version: 19.1.1.0
EIN: 55-0643304
Name: West Virginia University Hospitals Inc

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 Medical Center JMC, University Healthcare Foundation, Inc UHF, and Potomac Valley Hospital PVH is reporting bond issuances allocated to WVUH and its subsidiaries on a consolidated basis on Schedule K attached to this tax return The total amount of the bonds reported on this Schedule K allocated to subsidiaries is 80,649,350 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
Part I Line AB	The 2011 D E bonds were issued as a single issue with an issue price of 44,865,000 The two series comprising this issue are broken out separately herein because the bonds refunded by the 2011D were issued prior to 2002
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 were refunded with tax-exempt bonds in 2018 that will be reported on the UHC Schedule K The full Series B Bonds were allocated to Camden-Clark Medical Center and were refunded with taxable debt in 2015
Part I Line D	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 this Schedule K The CCMH allocated portion of the 2013 A Series Bonds was used for refunding of its 2004 A Series bonds and expansion and renovation projects as reported on the tax return filed by CCMH
Part II Line 3	Column B- the difference between the amount reported in Part 1, Line B 16,345,000 for 2011E Bond and the amount reported in Part II, Line 3, Column B 16,385,822 is interest earned on the project fund since the issuance of the bonds The interest income was used to complete the project identified in the bond documents T
Part II Line 12	Column B - This issuance was allocated between WVUH and WVUH-East, the 10,345,000 allocated to WVUH was refunded by a taxable loan prior to being expended
Part IV Line 2b	Columns A B - Rebate calculations for 2011 Series D E issuance were prepared during 2016 and found that no rebate is due Column C - Rebate calculations through October 2, 2017 no rebate liability is due The next computation date is the earlier of October 2, 2022 or the date the issue is fully redeemed Column D - Rebate calculations through October 3, 2018 no rebate liability is due The next computation date is the earlier of October 3, 2023 or the date the issue is fully redeemed
Part IV Line 3	Column A B - Interest will accrue at a fixed rate through June 30, 2021, thereafter it will accrue at a variable rate

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

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 VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990.
▶Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2018

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	000000000	08-19-2015	18,500,000	2015A - New construction and refinance of loans incurred at acquisition of PVH		X		X		X
B	West Virginia Hospital Finance Authority	62-1256910	956622L85	06-15-2016	119,678,674	2016 A - Refund 2003 BD, 2008 E, and 2009 C and 2009 C issuances - 18m to WVUH-East		X		X		X
C	West Virginia Hospital Finance Authority	62-1256910	956622N75	03-22-2017	193,415,642	2017 A - To fund building of SouthEast Tower - Heart Vascular Institute at WVUH		X		X		X
D	West Virginia Hospital Finance Authority	62-1256910	956622P24	07-11-2018	223,969,048	2018 A - To fund Childrens Hospital, RNI Parking and other renovations/expansions		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired		4,054,495		
2	Amount of bonds legally defeased				
3	Total proceeds of issue	18,500,000	119,678,674	193,415,642	223,969,048
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				3,710,778
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	166,267	923,368	1,618,243	1,910,081
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	1,325,000		186,550,418	7,072,337
11	Other spent proceeds	17,008,733	118,754,922		
12	Other unspent proceeds		18,818	4,069,044	211,275,852
13	Year of substantial completion	2016	2016		

		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		
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		X
2	Are there any lease arrangements that may result in private business use of bond-financed property?	X		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			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			
c	Are there any research agreements that may result in private business use of bond-financed property?		X		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			
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 . . . . . ▶		0 612 %						
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		0 612 %						
7	Does the bond issue meet the private security or payment test?		X		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		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			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		
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								

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			Cantor Fitzgerald & Co					
c	Term of GIC			96 0000000000 %					
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?			X					
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 CUSIPS for the two 2017 A bonds maturing on the final maturity date are 956622N75 and 956622N83

Return Reference	Explanation
Part I Line D	The 2016 A Bonds were issued on behalf of the West Virginia United Health System Obligated Group with an issue price of 288,869,596 per Form 8038 The 2016 A Bonds were issued to refund certain outstanding bonds Per internal allocations based on the balances of the refunded bonds in the general ledger proceeds allocated to WVUH and WVUH-East, 119,678,674 in total, have been reported on this return Part I, Line D of the second Schedule K The proceeds allocated to WVUH, 101,624,324, were used to refund the 2003D, 2008E, and 2009C issuances as an advanced refundings The proceeds allocated to WVUH-East, 18,054,350, were used to refund 2008E as an advanced refunding The remaining proceedes from this issuance are reported on Form 990 for CCMC and UHC

Return Reference	Explanation
Part I Line B	WVUH and WVUH-East, 119,678,674 in total, have been reported on this return Part I, Line D of the second Schedule K The proceeds allocated to WVUH, 101,624,324, were used to refund the 2003D, 2008E, and 2009C issuances as an advanced refundings The proceeds allocated to WVUH-East, 18,054,350, were used to refund 2008E as advanced refundings The remaining proceedes from this issuance are reported on Form 990 for CCMC and UHC

Return Reference	Explanation
Part II Line 3	Column C - The combined amounts reported in lines 7, 10, and 12 totaling 180,369,584 is greater than the total issuance as reported on the Form 8038 by 255,062 This amount is comprised of Interest Income of 572,554, Realized Losses 197,811, and Unrealized Losses of 119,681 The resulting increase has been included in the available project funds and will be used to complete the projects as listed in the sources and uses of funds per the bond transcripts The resulting increase has been included in the available project funds and will be used to complete the projects as listed in the sources and uses of funds per the bond transcripts

Return Reference	Explanation
Part III Line 2	Column B - There is a lease agreement present that creates PBU from the use of funds from the 2003 B issuance that was refunded by the 2016 A issuace The amount of PBU calculated for 2018 is 0002

Return Reference	Explanation
Part III Line 3a c	Column C - while there are management or service contracts as well as reserach agreements that may result in Private Business Use in bond-financed property the review of such activity for 2018 was so minor that it did not reach the reporting threshold of 2/10th of a percent We will continue to monitor these activities in future years

Return Reference	Explanation
Part II Line 12	Column B - at the time the 2018 Form 990 was prepared funds remained undistributed in the 2016A COI fund The fund trustee was contacted and the funds were appropriately disturbuted prior to filing of the Form 990

Return Reference	Explanation
Part IV Line 2a	All columns - issuances are not yet required to have rebate calculations, all issuances are expected to meet the exception to rebate

Additional Data

Software ID: 18007340
Software Version: 19.1.1.0
EIN: 55-0643304
Name: West Vırgınıa Unıversıty Hospıtals Inc

Return Reference	Explanation
Part I Lıne C	The CUSIPS for the two 2017 A bonds maturıng on the fınal maturıty date are 956622N75 and 956622N83
Part I Lıne D	The 2016 A Bonds were ıssued on behalf of the West Vırgınıa Unıted Health System Oblıgated Group wıth an ıssue prıce of 288,869,596 per Form 8038 The 2016 A Bonds were ıssued to refund certaın outstandıng bonds Per ınternal allocatıons based on the balances of the refunded bonds ın the general ledger proceeds allocated to WVUH and WVUH-East, 119,678,674 ın total, have been reported on thıs return Part I, Lıne D of the second Schedule K The proceeds allocated to WVUH, 101,624,324, were used to refund the 2003D, 2008E, and 2009C ıssuances as an advanced refundıngs The proceeds allocated to WVUH-East, 18,054,350, were used to refund 2008E as an advanced refundıng The remaınıng proceedes from thıs ıssuance are reported on Form 990 for CCMC and UHC
Part I Lıne B	WVUH and WVUH-East, 119,678,674 ın total, have been reported on thıs return Part I, Lıne D of the second Schedule K The proceeds allocated to WVUH, 101,624,324, were used to refund the 2003D, 2008E, and 2009C ıssuances as an advanced refundıngs The proceeds allocated to WVUH-East, 18,054,350, were used to refund 2008E as advanced refundıngs The remaınıng proceedes from thıs ıssuance are reported on Form 990 for CCMC and UHC
Part II Lıne 3	Column C - The combıned amounts reported ın lınes 7, 10, and 12 totalıng 180,369,584 ıs greater than the total ıssuance as reported on the Form 8038 by 255,062 Thıs amount ıs comprısed of Interest Income of 572,554, Realızed Losses 197,811, and Unrealızed Losses of 119,681 The resultıng ıncrease has been ıncluded ın the avaılable project funds and wıll be used to complete the projects as lısted ın the sources and uses of funds per the bond transcrıpts The resultıng ıncrease has been ıncluded ın the avaılable project funds and wıll be used to complete the projects as lısted ın the sources and uses of funds per the bond transcrıpts
Part III Lıne 2	Column B - There ıs a lease agreement present that creates PBU from the use of funds from the 2003 B ıssuance that was refunded by the 2016 A ıssuace The amount of PBU calculated for 2018 ıs 0002
Part III Lıne 3a c	Column C - whıle there are management or servıce contracts as well as reserach agreements that may result ın Prıvate Busıness Use ın bond-fınanced property the revıew of such actıvıty for 2018 was so mınor that ıt dıd not reach the reportıng threshold of 2/10th of a percent We wıll contınue to monıtor these actıvıtıes ın future years
Part II Lıne 12	Column B - at the tıme the 2018 Form 990 was prepared funds remaıned undıstrıbuted ın the 2016A COI fund The fund trustee was contacted and the funds were approprıately dısturbuted prıor to fılıng of the Form 990
Part IV Lıne 2a	All columns - ıssuances are not yet requıred to have rebate calculatıons, all ıssuances are expected to meet the exceptıon to rebate

Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ.
▶Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
West Virginia University Hospitals Inc

Employer identification number
55-0643304

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)

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

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

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

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

Part II Loans to and/or From Interested Persons.

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

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

Part III Grants or Assistance Benefiting Interested Persons.

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

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

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
(1) Paula Congelio	Independent Contractor	95,833	Consultant/Liason		No

Part V Supplemental Information
Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
Part IV Line 1	Services to be performed by Ms Congelio per the contract are as follows a Consult with WVUH with regarding to the relationships, contracts, and funds flows amount the components of the academic medical center b To serve as a liaison with the other components of the academic medical center To consult with WVUH with regard to WVUHs relationships, contracts, and funds flows with entities outside of the academic medical center including, but not limited to, the West Virginia Legislature, West Virginia Department of Health and Human Services, West Virginia Medicaid Program, West Virginia Public Employees Insurance Agency, West Virginia Bureau of Risk and Insurance Management, and West Virginia University Foundation, Incorporated d To serve as a liaison with such entities outside of the academic medical center To consult with WVUH with regard to aspects of WVUHs business, operations, affairs, finances, budgets, and reimbursement To perform such other duties as WVUH may reasonably request To perform such duties in a timely, professional, and courteous To perform such duties in accordance with all applicable laws

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.
▶Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2018

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 ▶ (Equipment for Childrens Hospital, Bonnies Bus equipment/connectivity, Dental and Ophthalmology equip)	X	15	2,038,411	cost
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

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

		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 nonstandard 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

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.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
West Virginia University Hospitals Inc

Employer identification number
55-0643304

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d	Program Service Expenses 84,662,575, Grants and allocations 0, Revenue 79,599,479 Hematology/Oncology - The Hematology and Oncology Departments 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

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d	Program Service Expenses 78,243,924, Grants and allocations 0, Revenue 78,065,664 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

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d	Program Service Expenses 64,235,996, Grants and allocations 0, Revenue 71,064,342 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 We are 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-equipped to handle everything from common pediatric illness to complex medical conditions Our doctors and nurses provide the highest quality care for both in-patient and outpatient children

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d	Program Service Expenses 428,369,368, Grants and allocations 0, Revenue 513,917,965 WVU Ho spitals offers a wide variety of other healthcare services that include but are not limite d to Pediatrics, Obstetrics/Gynecology, Neonatal care, Behavioral Medicine, Neurology, Oto laryngology, Emergency Medicine, Neurosurgery, and Family Medicine

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, Line 3	WVUH has contracted out the oversight duties of quality control, medical information, 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 postions, as well as the associated costs, are board approved

990 Schedule O, Supplemental Information

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 independe nt auditing firm Once all review notes are cleared, it is presented to the CFO Once appr oved at that level, it is then reviewed by the Compliance and Audit Committee After being presented to the committee, it is provided to all board members for comments prior to fil ing with the IRS

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 12c	Annually, all board members, vice presidents, officers, and managers are required to discl ose any relationships which may give rise to a conflict of interest The responses are the n input into spreadsheet format and are forwarded to the Vice President of Corporate Compl iance 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 2018

990 Schedule O, Supplemental Information

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 Comm ittee 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 whic h is made up of independent board members who are then responsible for setting the compens ation 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 c ompensation committee are contemporaneously documented and retained A full compensation s urvey was completed in 2017 for 2018 compensation amounts

990 Schedule O, Supplemental Information

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 compara ble 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 meetin g are retained

990 Schedule O, Supplemental Information

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 interes t policy are available upon request at the WVUH Administration Office during normal busine ss hours

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, Line 9	Other changes in net assets or fund balance consists of related organization capitalizatio n transfers of 21,954,031 and obligation to the West Virginia University School of Medicin e of 10,775,000 under the Joint Operating Agreement

990 Schedule O, Supplemental Information

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, University Healthcare Foundation and Potomac Valley Hospital, is reporting bond issuances allocated to WVUH and its subsidiaries on a consolidated basis on Schedule K attached to this tax re turn

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IV, Line 24a	United Hospital Center and Camden-Clark Medical Center are reporting bond allocations issu ed to them on the return filed by such taxpayer Several bond issuances were issued in ser ies and each series is reported in this tax return separately For each series identified in Schedule K, Part 1, the taxpayer will reconcile the series amount reported on 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 repo rted on the appropriate Form 990, Schedule K, only once in this matter

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No 1545-0047

2018

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.

See Additional Data Table

(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

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?		(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	
(1) Gateway Home Care LLC 1353 Edwin Miller Blvd Martinsburg, WV 254043703 54-1965474	Durable Medical Equipment	WV	N/A	Related				No			No	

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	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 3040 University Ave Suite 3200 Morgantown, WV 26505 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.

			Yes	No
	Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule			
1	During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		No
b	Gift, grant, or capital contribution to related organization(s)	1b		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	Yes	
o	Sharing of paid employees with related organization(s)	1o	Yes	
p	Reimbursement paid to related organization(s) for expenses	1p	Yes	
q	Reimbursement paid by related organization(s) for expenses	1q	Yes	
r	Other transfer of cash or property to related organization(s)	1r		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	d	2,421,845	

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: 18007340
Software Version: 19.1.1.0
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
3040 University Avenue Morgantown, WV 26505 55-0754713	Healthcare access	WV	501c3	12a	N/A		No
2000 Foundation Way Suite 2310 Martinsburg, WV 25401 20-2337985	Healthcare access	WV	501c3	12a	WVU Hospitals Inc	Yes	
2000 Foundation Way Suite 2310 Martinsburg, WV 25401 55-0383321	Patient Care	WV	501c3	3	West Virginia University Hospitals East Inc		No
2000 Foundation Way Suite 2310 Martinsburg, WV 25401 55-0359755	Patient Care	WV	501c3	3	West Virginia University Hospitals East Inc		No
2000 Foundation Way Suite 2310 Martinsburg, WV 25401 31-1118075	Support City Hospital	WV	501c3	12a	N/A		No
6 Hospital Plaza Clarksburg, WV 26301 55-0752788	Behavioral Health	WV	501c3	3	N/A		No
327 Medical Park Drive Bridgeport, WV 26330 55-0525724	Patient Care	WV	501c3	3	West Virginia United Health System		No
686 South Pike Street Shinnston, WV 26431 55-0638563	Patient Care	WV	501c3	3	N/A		No
327 Medical Park Drive Bridgeport, WV 26330 55-0621706	Hospital Support	WV	501c3	12a	United Hospital Center Inc		No
PO Box 8059 Morgantown, WV 26506 55-0650441	Support	WV	501c3	12a	West Virginia United Health System		No
419 Brooks Street Charleston, WV 25301 55-0681969	Support	WV	501c3	12a	N/A		No
800 Garfield Ave Parkersburg, WV 26101 55-0769602	Healthcare Access	WV	501c3	12a, I	West Virginia United Health System		No
800 Garfield Ave Parkersburg, WV 26101 55-0667789	Hospital Support	WV	501c3	12a	Camden-Clark Health Services		No
800 Garfield Ave Parkersburg, WV 26101 31-1524546	Patient Care	WV	501c3	3	Camden-Clark Health Services		No
604 Ann Street Parkersburg, WV 26101 26-4058719	Patient Care	WV	501c3	12a, I	Camden-Clark Health Services		No
PO Box 897 Morgantown, WV 26507 55-0492006	Healthcare Access	WV	501c3	3	N/A		No
100 Pin Oak Lane Keyser, WV 26726 55-0420956	Patient Care Services	WV	501c3	3	WVU Hospitals Inc	Yes	
1 Amalia Drive Buckhannon, WV 26201 55-0356996	Patient Care Services	WV	501c3	3	West Virginia United Health System		No
1 Amalia Drive Buckhannon, WV 26201 55-0727650	Hospital Support	WV	501c3	12b II	N/A		No
800 Wheeling Ave Glen Dale, WV 26038 55-0357045	Patient Care	WV	501c3	3	WVU Hospitals Inc	Yes	

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
800 Wheeling Ave Glen Dale, WV 26038 55-0710402	Hospital Supprt	WV	501c3	12a	N/A		No