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Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

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

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) Room/suite
PO Box 8034 Accounting and Finance
City or town, state or province, country, and ZIP or foreign postal code
Morgantown, WV 265068034
F Name and address of principal officer:
Albert Wright President
CEO
PO Box 8131
Morgantown, WV 26506

H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
If "No," attach a list. (see instructions)
H(c) Group exemption number

D Employer identification number
55-0643304

E Telephone number
(304) 598-4410

G Gross receipts \$ 1,388,026,815

I Tax-exempt status:
☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: <https://wvmedicine.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 16

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 15

5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 5 11,456

6 Total number of volunteers (estimate if necessary) 6 503

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 1,866,569

7b Net unrelated business taxable income from Form 990-T, line 39 7b

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Prior Year

Current Year

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

16b Total fundraising expenses (Part IX, column (D), line 25) 0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses. Subtract line 18 from line 12

Beginning of Current Year

End of Year

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances. Subtract line 21 from line 20

Beginning of Current Year

End of Year

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

2020-11-11

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2019)

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 \$ 230,100,352 including grants of \$) (Revenue \$ 288,279,563)
See Additional Data

4b (Code:) (Expenses \$ 97,360,377 including grants of \$) (Revenue \$ 91,632,539)
See Additional Data

4c (Code:) (Expenses \$ 83,285,787 including grants of \$) (Revenue \$ 87,429,713)
See Additional Data

4d Other program services (Describe in Schedule O.)
(Expenses \$ 727,779,363 including grants of \$) (Revenue \$ 887,778,639)

4e **Total program service expenses** ▶ 1,138,525,879

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>	22	No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	23	Yes
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>	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? <i>If "Yes," complete Schedule L, Part I.</i>	25a	No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>	25b	No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>	26	No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>	27	No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>	28a	No
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>	28b	No
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>	28c	No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>	29	Yes
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>	30	No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>	31	No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>	32	No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>	33	No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	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)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	35b	Yes
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	36	No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>	37	No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 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 ComplianceCheck 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	541
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	

Part V **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

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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 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.	1a	16
1b	Enter the number of voting members included in line 1a, above, who are independent	1b	15
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	Yes
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
7b	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
10b	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
11b	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
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
12c	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?		
15a	The organization's CEO, Executive Director, or top management official	15a	Yes
15b	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
16b	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

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 ☐

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.

See instructions for the order in which to list the persons above.

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

[illegible]

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								4,309,751	790,307	781,508

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 ▶ 294

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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	5,428,608
Mayo Collaborative Services Inc 200 SW 1st Street Rochester, MN 559050001	Laboratory Services	4,383,507
Comprehensive Care Services 45211 Helm Street Plymouth, MI 481706023	Healthcare Services	3,859,202
Universal Physician Services 3805 Gulf Blvd Apt 305 St Petersburg, FL 337063952	Physician Services	1,948,427
SBG Healthcare LLC 7665 Davie Road Ext Ste 201 Hollywood, FL 330242600	Physician Services	1,895,339

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 ▶ 53

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Part VIII		Statement of Revenue					
Check if Schedule O contains a response or note to any line in this Part VIII							
		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,500				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	3,772,228				
	g Noncash contributions included in lines 1a - 1f:\$	1g	58,105				
	h Total. Add lines 1a-1f		3,773,728				
Program Service Revenue	Business Code						
	2a Patient Service Revenue	621110	1,248,908,377	1,248,908,377			
	b Tuition	900099	2,444,149	2,444,149			
	c Hemophilia Treatment	621110	1,951,796	1,951,796			
	d Center for Hope Healing	621110	1,451,237	1,451,237			
	e Other Direct Patient Care	621110	2,146,689	2,146,689			
	f All other program service revenue.						
g Total. Add lines 2a-2f		1,256,902,248					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,188,839		-892,709	2,081,548	
	4 Income from investment of tax-exempt bond proceeds		5,246,866			5,246,866	
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		6a	3,302,668				
		b Less: rental expenses	6b	2,618,891			
		c Rental income or (loss)	6c	683,777			
	d Net rental income or (loss)		683,777			681,559	
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		7a		15,755,361			
		b Less: cost or other basis and sales expenses	7b	1,752,264			
		c Gain or (loss)	7c	14,003,097			
	d Net gain or (loss)		14,003,097			14,003,097	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a				
	b Less: direct expenses		8b				
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19		9a				
	b Less: direct expenses		9b				
	c Net income or (loss) from gaming activities						
	10aGross sales of inventory, less returns and allowances		10a	879,621			
b Less: cost of goods sold		10b	483,666				
c Net income or (loss) from sales of inventory			395,955			395,955	
Miscellaneous Revenue		Business Code					
11aUML Lab Fees		621500	5,420,295	2,661,017	2,759,278		
b Outpatient Pharmacy		621110	65,662,940	65,662,940			
c Support Services Income		900099	17,273,190	17,273,190			
d All other revenue			12,621,059	12,621,059			
e Total. Add lines 11a-11d			100,977,484				
12 Total revenue. See instructions			1,383,171,994	1,355,120,454	1,866,569	22,409,025	

Form 990 (2019)

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,288,243	1,288,243		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	3,608,640	1,695,684	1,912,956	
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	355,899,893	329,630,270	26,269,623	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	19,368,490	17,889,340	1,479,150	
9 Other employee benefits	52,568,390	48,620,948	3,947,442	
10 Payroll taxes	37,717,607	34,760,850	2,956,757	
11 Fees for services (non-employees):				
a Management	1,521,980	1,521,980		
b Legal	2,266,981	1,584	2,265,397	
c Accounting	17,454		17,454	
d Lobbying	85,323		85,323	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	3,035,848		3,035,848	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	71,988,097	57,935,184	14,052,913	
12 Advertising and promotion	1,241,733	855,889	385,844	
13 Office expenses	30,419,843	23,209,254	7,210,589	
14 Information technology	320,869	254,978	65,891	
15 Royalties	0			
16 Occupancy	14,251,309	10,276,565	3,974,744	
17 Travel	1,951,136	941,154	1,009,982	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	26,649,651	18,733,340	7,916,311	
21 Payments to affiliates	251,637,504	156,223,624	95,413,880	
22 Depreciation, depletion, and amortization	71,455,794	51,534,086	19,921,708	
23 Insurance	10,037,581	9,068,986	968,595	
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	36,283,664	36,283,664		
b Medical Supplies	306,990,341	306,990,341		
c Taxes, Licenses Fees	31,685,152	25,750,190	5,934,962	
d Association Dues	1,767,742	101,352	1,666,390	
e All other expenses	11,026,982	4,958,373	6,068,609	
25 Total functional expenses. Add lines 1 through 24e	1,345,086,247	1,138,525,879	206,560,368	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		3,800	1	3,700
	2	Savings and temporary cash investments		21,075,034	2	40,528,284
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		287,972,723	4	329,351,381
	5	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		25,401,796	8	26,460,909
	9	Prepaid expenses and deferred charges		22,891,712	9	43,220,084
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	1,228,948,250		
	b	Less: accumulated depreciation	10b	600,530,723	10c	628,384,655
	11	Investments—publicly traded securities		582,970,595	11	490,558,225
	12	Investments—other securities. See Part IV, line 11		91,982,000	12	130,651,454
	13	Investments—program-related. See Part IV, line 11		9,158,498	13	12,597,732
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		84,556,984	15	134,793,333
16	Total assets. Add lines 1 through 15 (must equal line 34)		1,726,543,865	16	1,836,549,757	
Liabilities	17	Accounts payable and accrued expenses		114,621,226	17	136,716,486
	18	Grants payable			18	
	19	Deferred revenue			19	42,336
	20	Tax-exempt bond liabilities		820,228,824	20	711,448,722
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties		14,958,786	23	114,845,415
	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		42,077,872	25	45,268,245
	26	Total liabilities. Add lines 17 through 25		991,886,708	26	1,008,321,204
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions		718,225,628	27	787,896,033
	28	Net assets with donor restrictions		16,431,529	28	40,332,520
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		734,657,157	32	828,228,553
33	Total liabilities and net assets/fund balances		1,726,543,865	33	1,836,549,757	

Part XI Reconciliation of Net AssetsCheck 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	1,383,171,994
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,345,086,247
3	Revenue less expenses. Subtract line 2 from line 1	3	38,085,747
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	734,657,157
5	Net unrealized gains (losses) on investments	5	70,164,623
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	-14,678,974
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	828,228,553

Part XII Financial Statements and ReportingCheck 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? 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		No
b Were the organization's financial statements audited by an independent accountant? 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	Yes	
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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Software ID: 19009610
Software Version: 19.2.1.0
EIN: 55-0643304
Name: West Virginia University Hospitals Inc

Form 990 (2019)

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:

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.

Form 990, Part III, Line 4c:

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.

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			
Melissa McCoy VP Finance/CFO	20.00 20.00			X				216,576	216,576	100,980
Amy Bush VP of Operations	40.00			X				381,780	0	89,302
Frank Briggs VP, WVU Heart Vascular institute	28.00 12.00			X				266,136	114,058	73,677
Stephen Tancin VP Ancillary Services	40.00			X				357,795	0	23,146
Richard Funnell VP, Cancer Services	40.00			X				307,274	0	53,607
Justin Gibson Executive Director of Finance	40.00			X				283,177	0	63,102
Douglas Mitchell VP Chief Nursing Officer	40.00			X				294,786	0	50,296
Anthony Condia VP Marketing and Communications	20.00 20.00			X				145,366	145,366	46,724
Mark Waddell DO Physician, June - December	40.00					X		259,660	55,120	19,483
Guy Leveaux MD Physician, June - December	40.00					X		249,790	60,320	16,245

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			
Brent Glover MD Physician, June - December	40.00					X		228,133	66,225	24,379
Michael Shullo Associate VP, Transplant Program	40.00					X		267,951	0	38,275
Karyn Wallace VP, Neuroscience	40.00			X				132,642	132,642	28,858
Elaine Curtiss Director of Talent Acquisition	40.00					X		234,140	0	34,179
Cheryl Jones VP, Nursing	40.00			X				200,908	0	53,839
Joshua Hack Chief Medical Physicist	40.00			X				219,451	0	10,264
Nathan Burt VP, Operations	40.00			X				169,555	0	32,964
Catherine Mayle Director, Employee Representation	40.00	X						94,631	0	22,188
E Gordon Gee PhD Chairperson	1.00	X		X				0	0	0
Bruce Sparks Vice Chairperson	1.00	X		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 (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			
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
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						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 (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			
Ben Statler Director	1.00	X						0	0	0
Jeff Lancaster MD Director	1.00	X						0	0	0
Steve Ferguson Director	1.00	X						0	0	0

SCHEDULE A
(Form 990 or 990-EZ)

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 instructions and the latest information.

OMB No. 1545-0047

2019

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 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II

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

Section A. Public Support							
	Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 2019 (line 6, column (f) divided by line 11, column (f))	<table><tr><td>14</td><td>0 %</td></tr><tr><td>15</td><td></td></tr></table>	14	0 %	15	
14	0 %					
15						
15	Public support percentage for 2018 Schedule A, Part II, line 14					
16a	33 1/3% support test—2019. 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—2018. 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—2019. 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—2018. 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 2019 (line 8, column (f) divided by line 13, column (f))	15	0 %
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f))	17	0 %
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2019. 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—2018. 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? <i>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.</i>		
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)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
2		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3b		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
3c		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
4a		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
4c		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ) .</i>		
7		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
10a		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		
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?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

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? <i>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.</i>		
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? <i>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.</i>		

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)? <i>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).</i>		

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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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)		
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? <i>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.</i>		
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? <i>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.</i>		
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? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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 2019 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-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019:			
a From 2014.			
b From 2015.			
c From 2016.			
d From 2017.			
e From 2018.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, 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 2019. 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 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015.			
b Excess from 2016.			
c Excess from 2017.			
d Excess from 2018.			
e Excess from 2019.			

Additional Data

Software ID: 19009610
Software Version: 19.2.1.0
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

2019

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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.	
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) 2016	(b) 2017	(c) 2018	(d) 2019	(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)		(b)
		Yes	No	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?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		85,323
j	Total. Add lines 1c through 1i			85,323
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 1i	Per estimates provided by the American Hospital Association, 23.32 of the 2019 dues were allocated to lobbying expense. The WV Hospital Association estimates that during 2019, 16.32 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 instructions and the latest information.

OMB No. 1545-0047

2019

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 ► \$

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 52283D

Schedule D (Form 990) 2019

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

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

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

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
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:

(i) unrelated organizations

(ii) related organizations

b

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

	Yes	No
3a(i)		
3a(ii)		
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	21,242,775		21,242,775
b	Buildings	490,571,564	167,941,857	322,629,707
c	Leasehold improvements	20,083,433	4,075,356	16,008,077
d	Equipment	564,881,252	327,829,916	237,051,336
e	Other	132,169,226	100,716,466	31,452,760
Total.	Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶			628,384,655

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	122,990,627	F
(D) Premier Investment	7,660,827	F
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	130,651,454	

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) Unamortized Borrowing Cost	
(2) Deferred Compensation Plan	1,607,886
(3) Construction in Progress	73,740,233
(4) Other - Non Current	33,727,133
(5) Due From Related Organizations - Non Current	14,856,840
(6) Goodwill	10,861,241
(7) Healthnet LT Asset audit reclass to LT	
(8) Suncrest LT Asset audit reclass to LT	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.) ▶	134,793,333

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	
See Additional Data Table	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) ▶	45,268,245

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 ☒

Schedule D (Form 990) 2019

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	1,393,616,143
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	46,263,632
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-35,828,085
e	Add lines 2a through 2d	2e	10,435,547
3	Subtract line 2e from line 1	3	1,383,180,596
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	3,035,848
b	Other (Describe in Part XIII.)	4b	-3,044,450
c	Add lines 4a and 4b	4c	-8,602
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	1,383,171,994

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	1,309,324,871
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	3,102,557
e	Add lines 2a through 2d	2e	3,102,557
3	Subtract line 2e from line 1	3	1,306,222,314
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	3,035,848
b	Other (Describe in Part XIII.)	4b	35,828,085
c	Add lines 4a and 4b	4c	38,863,933
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,345,086,247

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: 19009610
Software Version: 19.2.1.0
EIN: 55-0643304
Name: West Virginia University Hospitals Inc

Form 990, Schedule D, Part IX, - Other Assets

(a) Description	(b) Book value
Unamortized Borrowing Cost	
Deferred Compensation Plan	1,607,886
Construction in Progress	73,740,233
Other - Non Current	33,727,133
Due From Related Organizations - Non Current	14,856,840
Goodwill	10,861,241
Healthnet LT Asset audit reclass to LT	
Suncrest LT Asset audit reclass to LT	

Supplemental Information

Return Reference	Explanation
X 2	Most of the entities that comprise the System 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, 2019 and 2018.

Supplemental Information

Return Reference	Explanation
XI 2d	Allowance for doubtful accounts of 35,828,085 is reported as an offset to revenue on the financial statements.

Supplemental Information	
Return Reference	Explanation
XI 4a	Investment management fees of 3,035,848 are included in interest revenue on the audited financial statements but reclassified to expense for Form 990.

Supplemental Information

Return Reference	Explanation
XI 4b	WVU Foundation reimbursed WVU Hospitals, Inc. 30,220 for certain expenses acquired which are accounted for as revenue on Form 990 revenue from ASPR Grant 27,885 that is posted as a net asset for audited financial purposes rental expense of 2,618,891 shown as an offset to revenue on the 990, and 483,666 of cost of goods sold from the WVU Hospitals Gift Shop that is an offset to gross sales of inventory on the Form 990 but an expense on the audited financial statements and 2 rounding.

Supplemental Information

Return Reference	Explanation
XII 2d	This line consists of 2,618,891 expenses related to rental income that had to be reclassified to the revenue section of the 990 for presentation purposes and 483,666 costs of goods sold from the WVU Hospitals Gift Shop that is an offset to gross sales of inventory on the 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 35,828,085 reported as an offset to revenue on the financial statements.

SCHEDULE H
(Form 990)

Hospitals

OMB No. 1545-0047

2019

Open to Public Inspection

► 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.

Department of the Treasury
Internal Revenue Service

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 _____ % 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 _____ % 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.	3a	Yes
		3b	No
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 eligible 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)			12,438,034		12,438,034	0.950 %
b Medicaid (from Worksheet 3, column a)			330,795,280	195,785,341	135,009,939	10.310 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			4,280,584	3,340,204	940,380	0.070 %
d Total Financial Assistance and Means-Tested Government Programs			347,513,898	199,125,545	148,388,353	11.330 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4).			410,210		410,210	0.030 %
f Health professions education (from Worksheet 5)			35,871,402	16,579,291	19,292,111	1.470 %
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			1,291,363		1,291,363	0.100 %
j Total. Other Benefits			37,572,975	16,579,291	20,993,684	1.600 %
k Total. Add lines 7d and 7j			385,086,873	215,704,836	169,382,037	12.930 %

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

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support			2,326		2,326	
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building			6,512		6,512	
7 Community health improvement advocacy			49,301		49,301	
8 Workforce development						
9 Other						
10 Total			58,139		58,139	

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	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	13,048,589	
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	3,737,634	
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	366,911,996	
6 Enter Medicare allowable costs of care relating to payments on line 5	6	524,060,235	
7 Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-157,148,239	
8 Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used:			
☐ Cost accounting system	☐ Cost to charge ratio	☒ Other	

Section C. Collection Practices

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

Part IV Management Companies and Joint Ventures

(a) Name of entity (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)	(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)

	Other (describe)	ER-other	ER-24 hours	Research facility	Critical access hospital	Teaching hospital	Children's hospital	General medical & surgical	Licensed hospital	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)

A

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

1

Community Health Needs Assessment

	Yes	No
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. If "Yes," indicate what the CHNA report describes (check all that apply):	3	Yes
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 <u>16</u>		
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? If "Yes," indicate how the CHNA report was made widely available (check all that apply):	7	Yes
a ☒ Hospital facility's website (list url): <u>https://wvumedicine.org/wp-content/uploads/2016/11/West-Virginia-University-Hospitals-2016-Community-</u>		
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 <u>19</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website? <u>wvumedicine.org/ruby-memorial-hospital/about-us/community-health-needs-</u>	10	Yes
a If "Yes" (list url): <u>assessment/</u>		
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)

A

Name of hospital facility or letter of facility reporting group

	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? If "Yes," indicate the eligibility criteria explained in the FAP:	13 Yes	
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? 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):	15 Yes	
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? If "Yes," indicate how the hospital facility publicized the policy (check all that apply):	16 Yes	
a ☒ The FAP was widely available on a website (list url): wvumedicine.org/bill-pay/financial-assistance/		
b ☒ The FAP application form was widely available on a website (list url): wvumedicine.org/bill-pay/financial-assistance/		
c ☒ A plain language summary of the FAP was widely available on a website (list url): 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**

A

Name of hospital facility or letter of facility reporting group _____

	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 (if not, describe in Section C) b ☒ Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C) c ☒ Processed incomplete and complete FAP applications (if not, describe in Section C) d ☒ Made presumptive eligibility determinations (if not, describe in Section C) e ☐ Other (describe in Section C) f ☐ None of these efforts were made		

Policy Relating to Emergency Medical Care

21 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	21 Yes	
If "No," indicate why:		
a ☐ The hospital facility did not provide care for any emergency medical conditions b ☐ The hospital facility's policy was not in writing c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C) d ☐ Other (describe in Section C)		

Part V Facility Information *(continued)*

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

A

Name of hospital facility or letter of facility reporting group _____

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?

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?

If "Yes," explain in Section C.

	Yes	No
22		
23		No
24	Yes	

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, 20a, 20b, 20c, 20d, 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.

[illegible]

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 Neuro 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 on WVU Medicines website here https://wvumedicine.org/about/leadership-and-more/community-benefit/ .

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part I Line 7	Total community benefit expense for 2019 is 385,086,873 and is 28.63 of total net expenses. To calculate net expense, bad debt of 35,828,085 was deducted from total expenses of 1,345,086,247 as shown in Part IX line 25 of the core Form 990, for a net expense of 1,309,258,162.
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.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part II	Coalition building - WVUH employees participate in various community coalitions and other organizations that focus on addressing community health and safety issues. In 2019, employees participated in the Preston County Stakeholders Group, Marion County Stakeholders Group, Monongalia County Stakeholders Group, Monongalia County Family Resource Network Collaborative, Harrison County Family Resource Network Collaborative, Preston County Family Resource Network Collaborative, North Central Community Collaborative, InterMountain Collaborative, Senior Health Advocacy Group and regional youth stakeholder groups.
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 2019, WVUH continued to support BOPARCs Play for All playground effort. 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 farmers market is attended by WVUH employees as well as employees of neighboring businesses and community members. In 2019 WVUH also launched a Pharmacy Assistance Program that is easing the burden for uninsured and underinsured patients who need lifesaving medications but not the stress of worrying about how they will afford them. WVUH has a full time employee dedicated to this program.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part II	Community Events - WVUH employees organized several community events throughout 2019. These included Community Day at the recently opened Waynesburg Outpatient Clinic and WVU Medicines Childrens Kids Fair.
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 2019, the Talent Acquisition team attended over 38 events in an effort to better train and recruit healthcare professionals. More specifically, our Recruiters attended 28 Career Fairs, 8 Community Events, 1 Mock Interview Session, 1 Open Interview Session 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 35,828,085 by our cost to charge ratio of 36.42 for a total of 13,048,589.
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 10,262,586 which we then multiplied by our cost to charge ratio of 36.42 for a total of 3,737,634.

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 3,737,634 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 accounts receivable 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. 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 payor agreements, primarily with Medicare, Medicaid and various commercial insurance companies. The System records accounts receivable net of estimated price concessions and such amounts have historically been within managements expectations. The mix of accounts receivable at December 31, 2019 from patients and third-party payors is as follows Medicare - 27, Medicaid - 17, Blue Cross - 24, Commercial, managed care and other - 26, Patients - 6, totaling 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 6 524,060,235 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, 157,148,239 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	West Virginia University Hospitals, Inc. WVUH considers several components in assessing how the organization determines the need of the community it serves. For the 2019 CHNA, individuals from the West Virginia University Health Research Center Thomas Bias, Christiaan Abildso, and Emily Sarkees assisted the WVUH leadership team with defining the community served as all of Monongalia County. Data collection was structured so that the leadership team could analyze three different areas of the county based on respondents proximities to each of the three high schools, acknowledging that reported needs of those living in or close to city limits Morgantown differ significantly from those living in more rural areas of the county. Residents were classified into the following categories Morgantown High School area downtown/city limits, University High School area north/east outskirts of town, and Clay-Battelle High School area western end of the county. These classifications were also used for the stakeholder community health concerns survey.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 3	WVUH employs 5.44 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.
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.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 4	WVUH serves residents in the entire state of West Virginia and portions of the neighboring states of Maryland, Pennsylvania and Ohio. However, WVUH considers its Primary Service Area PSA to include Monongalia County, WV. The 2018 market share for our PSA is 45.7 with 25.4 of WVUH patients covered by Medicaid. The largest non-profit competitor within our PSA include Monongalia General Hospital. Other non-profit competitors within areas WVUH serves residents include Charleston Area Medical Center CAMC and University of Pittsburgh Medical Center UPMC.
Part VI Line 4	According to 2019 estimates, Monongalia County had a population of 106,203 and an average household income of 78,832. The unemployment rate of Monongalia County residents was 6.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 4	WVUH offers a comprehensive range of healthcare, from well-child visits with a pediatrician to life-saving surgery. While our central mission is to provide state-of-the-art care to the people of West Virginia and the surrounding areas, the excellence of our services brings people from every U.S. state, and our international program serves patients from countries around the world. WVUH also provides support throughout the entire state of West Virginia by making sure that health care is available to all, regardless of income or health insurance by supporting important educational and social welfare activities within our immediate community and to the entire state of West Virginia and surrounding areas and by providing financial support to the health professions education programs of West Virginia University.
Part VI Line 4	39.7 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.

990 Schedule H, Supplemental Information

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

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 4	We offer both traditional and the latest, minimally invasive interventions, followed by cardiac rehabilitation and heart disease management programs. After surgery or other procedures, we work with the primary care doctor to facilitate patient rehabilitation.
Part VI Line 5	WVUHs board of directors is a diverse board, with eight of the sixteen members living in or around Morgantown, WV. Seven of the eight remaining board members live outside the PSA for WVUH, but still live within our overall service area. Having members living outside our PSA allows us to be more aware of the healthcare needs in other areas of West Virginia. Fifteen of the sixteen board members are neither employees nor independent contractors of WVUH, nor family members thereof.

990 Schedule H, Supplemental Information

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

990 Schedule H, Supplemental Information

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

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 5	Many WVU Medicine 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.
Part VI Line 6	West Virginia University Hospitals, Inc. 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 the System states intent to build a regional health care delivery system in its service areas, 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.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI Line 6	System management is focused on recruitment of staff and employees to meet the growing needs of the aging population in the Systems service areas. Other hospitals in the System include United Hospital Center in Bridgeport, WV, Camden-Clark Memorial Hospital in Parkersburg, WV, City Hospital, Inc. in Martinsburg, WV, Jefferson Memorial Hospital in Ranson, WV, Potomac Valley Hospital in Keyser, WV, St. Josephs Hospital of Buckhannon, Inc. in Buckhannon, WV, Reynolds Memorial Hospital, in Glen Dale, WV, West Virginia Health Care Cooperative, doing business as, Summersville Regional Medical Center in Summersville, WV, Braxton County Memorial Hospital in Gassaway, WV, and Community Health Association, doing business as, Jackson General Hospital in Ripley, WV.
Part VI Line 6	The System also includes the physician practices of United Physicians Care, Inc. and Camden-Clark Physician Corp that operate in conjunction with the System hospitals 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 Bridgeport, WV, Camden-Clark Foundation in Parkersburg, WV, St. Josephs Foundation of Buckhannon, Inc. in Buckhannon, WV, and Reynolds Memorial Foundation in Glen Dale, WV which perform various fundraising activities for their respective hospitals.

Additional Data

Software ID: 19009610

Software Version: 19.2.1.0

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		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 wvumedicine.org/ruby-memorial-hospital/ 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	The Community Health Needs Assessment CHNA was prepared by Thomas Bias, Christiaan Abildso, and Emily Sarkees from the West Virginia University Health Research Center. The CHNA process began with a thorough review of the previous cycles needs assessment report and implementation plan. The CHNA also involved collecting both primary and secondary data. Primary data was comprised of a survey of community members perceptions of health issues followed by a community event focused on soliciting input on community health needs and sought to identify group and organizations already providing essential services. Survey data was also reviewed and strategies for improving health outcomes was discussed among the group. Secondary data included US Census Data and County Health Ranking Data. The CHNA can also be found here https://wvumedicine.org/ruby-memorial-hospital/about-us/community-health-needs-assessment/
Group West Virginia University Hospitals Line Part V, Section B, Line 5	The public survey was collected both online and through hard copies from residents 18 years of age and older. Collection points included but were not limited to WVUH staff, social media outlets, city officials, the Shack Neighborhood house, Milan Puskar Health Right, Friendship House, Morgantown Health and Wellness Commission and Early Head Start. The public community event was hosted by West Virginia University Hospitals leadership in an effort to solicit additional views and perceptions of community health needs in Monongalia County, WV. Organizations represented at the community event included Monongalia County Schools, Mountain Line Transit Authority, Monongalia County Starting Points, Morgantown City Council, United Way of Mon and Preston Counties, Mon River Trails Conservancy, The Shack Neighborhood House, St. Ursulas Food Pantry and Outreach and WVU Medicine staff and students.

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	In the proceeding months after the community event, the leadership team met to review the primary and secondary data collected in order to identify priority areas for developing implementation strategies. During this meeting, leadership utilized a prioritization matrix in order to guide their discussion. The group considered the degree to which the hospital can realistically affect health outcomes for each, endeavors already underway for each, as well as level of importance relative to the reach of their impact. The leadership team identified the following prioritized needs 1. Obesity and Associated Chronic Disease 2. Substance Use and Mental Health Issues 3. Cancer. The prioritized needs identified in the CHNA are being addressed by West Virginia University Hospitals, Inc. WVUH leadership in the following ways. With respect to obesity and related chronic disease, WVUH believes that the hospital does already provide some programming to address this need identified by the stakeholders. Hospital officials also believe that WVUH has the outreach and capacity to positively affect residents living within the service area via existing and new strategies. Due to its high importance, WVUH is prioritizing this as one of their three implementation topics. WVUH is also addressing the growing issue of substance use/abuse and mental health issues not only within the service area but in the state of West Virginia as a whole. Hospital leadership sees various opportunities to address these issues with close collaboration with Chestnut Ridge Hospital. Lastly, WVUH leadership believes that they can further expand cancer prevention and treatment options to further reduce the rates of cancer in the community.
Group West Virginia University Hospitals, Inc Line Part V, Section B, Line 13b	West Virginia University Hospitals, Inc. offers discounted care only to individuals who qualify for free care. WVUH offers a Prompt - Pay Discount Program - patients who have no third party coverage uninsured or uninsurable may be eligible for a 50 self-pay discount while patients who have a guarantor balance may be eligible for a 20 discount. To be eligible for either prompt pay discount, the patient/guarantor must meet certain requirements.

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 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)

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

2019

Open to Public
Inspection

Department of the
Treasury
Internal Revenue Service

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 1

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: 19009610
Software Version: 19.2.1.0
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	1,128,270				Support
United Way of Monongalia & Preston Counties 278-C Spruce Street Morgantown, WV 26505	55-0462065	501c3	60,000				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 Association 7272 Greenville Avenue Dallas, TX 75231	13-5613797	501c3	15,000				Support
Board of Parks and Recreation PO Box 590 Morgantown, WV 26506	55-6000620	501c3	10,000				Community Health Improvements

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
WV Chapter of American College 4480 Mason Dixon Highway Core, WV 26541	55-0391262	501c3	10,000				Support
Morgantown Area Chamber of Commerce 1029 University Avenue Suite 101 Morgantown, WV 26505	55-0237464	501c6	9,950				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
Ronald McDonald House Charities 841 Country Club Drive Morgantown, WV 26505	55-0668138	501c3	8,500				Support
Friends of WVU Hospitals PO Box 8075 Morgantown, WV 26506	55-6011282	501c3	6,000				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 Cancer Society 250 Williams Street NW Suite 400 Atlanta, GA 30303	13-1788491	501c3	5,000				Support
Boy Scouts of America PO Box 1762 Parkersburg, WV 26102	55-0357016	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
Catholic Charities of WV 2000 Main Street Wheeling, WV 26003	55-0391262	501c3	5,000				Support

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2019

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	☒ Housing allowance or residence for personal use		
☐ Travel for companions	☐ Payments for business use of personal residence		
☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
☐ Discretionary spending account	☐ Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes on 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 on Line 1a?		2 Yes	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
☐ Compensation committee	☐ Written employment contract		
☐ Independent compensation consultant	☐ Compensation survey or study		
☐ Form 990 of other organizations	☐ Approval by the board or compensation committee		
4 During the year, did any person listed 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?		4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5 For persons listed 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?		5b	No
If "Yes," on line 5a or 5b, describe in Part III.			
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 Yes	
b Any related organization?		6b	No
If "Yes," on line 6a or 6b, describe in Part III.			
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 accrued 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	

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.

[illegible]

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 2019.
Part I Line 3	Compensation for WVU Hospitals, Inc. CEO is determined by the WV United Health System compensation committee. The System engages an independent group to perform an executive compensation review and compensation survey every two years. This information is provided to the committee, which is made up of independent board members who are then responsible for setting the compensation packages offered to each executive, ensuring that the compensation package offered does not exceed fair market value.
Part I Line 4b	During 2019, certain individuals reported in Part VII participated in a nonqualified retirement plan. The following is a list of those individuals, plan types and amounts.
Part II Line 1a	Frank Briggs - CAA deferred contributions of 31,985 Douglas Mitchell - CAA deferred contributions of 26,121 Anthony Condia - deferred contributions of 12,850 Richard Funnell - deferred contributions of 28,421 Cheryl Jones - deferred contributions of 19,500 Amy Bush - deferred contributions of 51,302 Melissa McCoy - deferred contributions of 31,023 Justin Gibson - deferred contributions of 25,750, and Karyn Wallace - deferred contributions of 5,432. All of the above amounts are properly reported on the Form W-2 for 2019.
Part I Line 4a	Stephen Tancin received CAA cash contributions of 23,142 in 2019. Melissa McCoy received 3,308 of CAA cash contributions. This amount is reported as Other Compensation in column iii and was included in their W-2 for 2019.
Part II	Amounts reported in Column F as reported as deferred compensation in prior years was distributed by a third party administrator. They are responsible for tax reporting of those payments.
Part I Line 6a	Per the WVUHS Incentive Plan incentives are contingent on meeting a net earning target.

Additional Data

Software ID: 19009610

Software Version: 19.2.1.0

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				
1Stephen Tancin VP Ancillary Services	(i)	204,459	38,644	114,692	9,371	13,775	380,941	
	(ii)	-	-	-	-	-	-	-
1Mark Waddell DO Physician, June - December	(i)	239,025	19,680	956	8,672	10,810	279,143	
	(ii)	55,120	-	-	-	-	55,120	-
2Douglas Mitchell VP Chief Nursing Officer	(i)	257,340	35,189	2,257	34,697	15,599	345,082	16,470
	(ii)	-	-	-	-	-	-	-
3Justin Gibson Executive Director of Finance	(i)	247,659	31,622	3,897	37,287	25,814	346,279	6,153
	(ii)	-	-	-	-	-	-	-
4Michael Shullo Associate VP, Transplant Program	(i)	266,469	-	1,483	12,383	25,891	306,226	
	(ii)	-	-	-	-	-	-	-
5Melissa McCoy VP Finance/CFO	(i)	173,342	39,776	3,458	31,023	19,467	267,066	22,421
	(ii)	173,342	39,776	3,458	31,023	19,467	267,066	22,421
6Amy Bush VP of Operations	(i)	333,666	46,066	2,048	63,209	26,093	471,082	28,339
	(ii)	-	-	-	-	-	-	-
7Anthony Condia VP Marketing and Communications	(i)	127,525	17,310	531	12,850	10,512	168,728	15,443
	(ii)	127,525	17,310	531	12,850	10,512	168,728	15,443
8Guy Leveaux MD Physician, June - December	(i)	179,739	69,000	1,051	4,311	11,934	266,035	
	(ii)	60,320	-	-	-	-	60,320	-
9Brent Glover MD Physician, June - December	(i)	220,195	7,760	177	9,413	14,967	252,512	
	(ii)	66,225	-	-	-	-	66,225	-
10Elaine Curtiss Director of Talent Acquisition	(i)	205,345	28,668	128	8,859	25,319	268,319	
	(ii)	-	-	-	-	-	-	-
11Frank Briggs VP, WVU Heart Vascular institute	(i)	212,124	49,310	4,703	31,985	19,588	317,710	32,158
	(ii)	90,910	21,133	2,015	13,708	8,395	136,161	13,782
12Richard Funnell VP, Cancer Services	(i)	278,993	22,650	5,630	34,809	18,799	360,881	
	(ii)	-	-	-	-	-	-	-
13Cheryl Jones VP, Nursing	(i)	187,374	8,668	4,866	28,265	25,574	254,747	
	(ii)	-	-	-	-	-	-	-
14Joshua Hack Chief Medical Physicist	(i)	219,150	-	302	9,862	401	229,715	
	(ii)	-	-	-	-	-	-	-
15Nathan Burt VP, Operations	(i)	166,297	-	3,257	7,871	25,094	202,519	
	(ii)	-	-	-	-	-	-	-
16Karyn Wallace VP, Neuroscience	(i)	117,162	-	15,480	5,432	8,997	147,071	
	(ii)	117,162	-	15,480	5,432	8,997	147,071	-

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

Name of the organization
West Virginia University Hospitals Inc

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 instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

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	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	2,920,000							
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							
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X							
15	Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2018, 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		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						
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		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							
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		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						
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 956622P65 is for another bond in the 2018 issue - 2018 C D which are reported on the Schedule Ks for CCMC and UHC respectively.

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 instructions and the latest information.

OMB No. 1545-0047

2019

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				20,791,317		10,953,645		7,580,000			
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										22,351,252	
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				134,634,875	
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 of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?				X		X		X		X	
15	Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?					X		X		X		
16	Has the final allocation of proceeds been made?				X		X		X		X	
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?				X		X		X		X	

Part III Private Business Use

	A		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				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			
b Exception to rebate?								
c No rebate due?	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)									
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
			X		X		X	X	
b Name of provider								Cantor Fitzgerald	
c Term of GIC									
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											
----- 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?				A		B		C		D	
				Yes	No	Yes	No	Yes	No	Yes	No
				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 is 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 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.

Return Reference	Explanation
Part IV Line 5c	Column D - The securities for the 2013 A Bonds were purchased on October 25, 2013 and the last one matured on May 27, 2016.

Return Reference	Explanation
Part IV Line 5c	Column D - The securities for the 2013 A Bonds were purchased on October 25, 2013 and the last one matured on May 27, 2016.

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

Name of the organization
West Virginia University Hospitals Inc

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 instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

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	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					7,190,177						
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									13,252,778		
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				18,333,733			143,747,578		49,759,021		
11	Other spent proceeds					118,754,553						
12	Other unspent proceeds					753				159,047,168		
13	Year of substantial completion				2016	2016		2019				
					Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?					X	X			X		
15	Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2018, 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		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		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			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		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		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		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 & Co					
c Term of GIC								
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 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 proceeds 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 proceeds 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 issuance. The amount of PBU calculated for 2019 is .0006.

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 2019 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 distributed 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.

Return Reference	Explanation
Part II Line 12	The amount reported in Line 12 Column B is a result of a balance that remained in the account that is used to fund principal and interest payments on this issuance. We are provided an amount to fund prior to the payment date, once funds that are sold/redeemed to make our payment there is occisaionally a residual amount. That amount is left in the account to apply to future payments.

Return Reference	Explanation
Part IV Line 5c	Column B - The securities for the 2016 A Bonds were purchased on June 15, 2016 and the last one matured on May 31, 2019.

Return Reference	Explanation
Part IV Line 5c	Column B - The securities for the 2016 A Bonds were purchased on June 15, 2016 and the last one matured on May 31, 2019.

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

2019

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 ► (<u>Equipment</u>)	X	14	58,105	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

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 isn't 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 didn't 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
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efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493320010610
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 <u>www.irs.gov/Form990</u> for the latest information.		OMB No. 1545-0047 2019 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 80,095,284, Grants and allocations 0, Revenue 101,002,866 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.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d	Program Service Expenses 76,980,238, Grants and allocations 0, Revenue 82,372,912 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 child's 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 68,750,368, Grants and allocations 0, Revenue 88,601,750 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.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4d	Program Service Expenses 501,953,473, Grants and allocations 0, Revenue 615,801,111 WVU Hospitals offers a wide variety of other healthcare services that include but are not limited to Pediatrics, Obstetrics/Gynecology, Neonatal care, Behavioral Medicine, Neurology, Otolaryngology, 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 independent auditing firm. Once all review notes are cleared, it is presented to the CFO. Once approved at that level, it is then reviewed by the Compliance and Audit Committee. After being presented to the committee, it is provided to all board members for comments prior to filing 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 disclose any relationships which may give rise to a conflict of interest. The responses are then input into spreadsheet format and are forwarded to the Vice President of Corporate Compliance for review and recommendations for resolution. The recommendations are then provided to the President and/or Board of WVUH for consideration and determination of final action. . Nothing of concern was found during the review in 2019.

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 Committee based upon a salary and benefit survey prepared by an independent company using data of comparable facilities. This information is provided to the compensation committee which is made up of independent board members who are then responsible for setting the compensation packages offered to each executive, ensuring that the compensation package does not exceed fair market value based on the data from the consultant group. The minutes of the compensation committee are contemporaneously documented and retained. A full compensation survey was completed in 2018 for 2019 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 comparable facilities. This data is then interpreted and provided to an independent compensation committee. The independent compensation committee then uses this data to determine a fair and reasonable compensation package. All relevant data as well as minutes from each meeting are retained.

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 interest policy are available upon request at the WVUH Administration Office during normal business 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 capitalization transfers of 24,722,208 and obligation to the West Virginia University School of Medicine of 9,775,000 under the Joint Operating Agreement, Premier Investment of 5,835,986, and Alternative Investments audit adjustment of 13,982,245 and 3 rounding.

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 return.

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 issued to them on the return filed by such taxpayer. Several bond issuances were issued in series and each series is reported in this tax return separately. For each series identified in Schedule K, Part 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 reported on the appropriate Form 990, Schedule K, only once in this matter.

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493320010610	
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
					2019
					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) Disproportionate 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 1353 Edwin Miller Blvd Martinsburg, WV 25404 54-1965474	Durable Medical Equipment	WV	AHS LLC					No			No	
(2) Allied Health Sourcing Solutions PO Box 8034 Morgantown, WV 26506 84-2403526	Supply Chain Management	WV	N/A					No			No	
(3) WVUH-Davis MOB LLC PO Box 8034 Morgantown, WV 26506 82-1104026	Medical Building and Equipment	WV	N/A					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	WV United Health System	C Corp					No
(2) West Virginia United Insurance Services Inc 3040 University Ave Suite 3200 Morgantown, WV 26505 55-0756055	Provider Network	WV	WV United Health System	C Corp					No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
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	1,298,553	Cost

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.

[illegible]

Part VII **Supplemental Information**

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

Return Reference	Explanation

Additional Data

Software ID: 19009610

Software Version: 19.2.1.0

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
PO Box 8034 Morgantown, WV 26506 55-0754713	Healthcare Access	WV	501c3	12a	N/A		No
2500 Foundation Way Martinsburg, WV 25401 20-2337985	Healthcare Access	WV	501c3	12a	West Virginia University Hospitals Inc	Yes	
2500 Foundation Way Martinsburg, WV 25401 55-0383321	Patient Care	WV	501c3	3	West Virginia University Hospitals East Inc		No
300 S Preston St Ranson, WV 25438 55-0359755	Patient Care	WV	501c3	3	West Virginia University Hospitals East Inc		No
2500 Foundation Way Martinsburg, WV 25401 31-1118075	Hospital Support	WV	501c3	12a	West Virginia University Hospitals Inc		No
6 Hospital Plaza Clarksburg, WV 26301 55-0752788	Behavioral Health	WV	501c3	3	West Virginia University Hospitals Inc		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	United Hospital Center Inc		No
327 Medical Park Drive Bridgeport, WV 26330 55-0621706	Hospital Support	WV	501c3	12a	United Hospital Center Inc		No
400 Fairview Heights Rd Summersville, WV 26651 55-0650441	Patient Care	WV	501c3	3	West Virginia University Hospitals Inc		No
800 Garfield Ave Parkersburg, WV 26101 55-0769602	Healthcare Access	WV	501c3	12a	West Virginia United Health System		No
800 Garfield Ave Parkersburg, WV 26101 55-0667789	Hospital Support	WV	501c3	7	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	3	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	WV	501c3	3	West Virginia University Hospitals Inc	Yes	
1 Amalia Drive Buckhannon, WV 26201 55-0356996	Patient Care	WV	501c3	3	West Virginia United Health System		No
1 Amalia Drive Buckhannon, WV 26201 55-0727650	Hospital Support	WV	501c3	12b	St Joseph's Hospital of Buckhannon Inc		No
800 Wheeling Ave Glen Dale, WV 26038 55-0357045	Patient Care	WV	501c3	3	West Virginia University Hospitals Inc	Yes	
800 Wheeling Ave Glen Dale, WV 26038 55-0710402	Hospital Support	WV	501c3	12a	Reynolds Memorial Hospital Inc		No

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
100 Hoylman Drive Gassaway, WV 26624 55-0611919	Patient Care	WV	501c3	3	West Virginia University Hospitals Inc		No
122 Pinnell Street Ripley, WV 25271 55-0462730	Patient Care	WV	501c3	3	West Virginia University Hospitals Inc		No
419 Brooks Street Charleston, WV 25301 55-0681969	Support	WV	501c3	12a	N/A		No