

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 ▶ Do not enter social security numbers on this form as it may be made public.
 ▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning										, 2014, and ending											
B Check if applicable:		C Name of organization <u>Western Carolina Medical Society Association</u>										D Employer identification number									
<input type="checkbox"/>	Address change	Doing business as										56-1714480									
<input type="checkbox"/>	Name change	Number and street (or P.O. box if mail is not delivered to street address)										Room/suite									
<input type="checkbox"/>	Initial return	<u>304 Summit Street</u>										E Telephone number									
<input type="checkbox"/>	Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code										(828) 274-2267									
<input type="checkbox"/>	Amended return	<u>Asheville</u> NC 28803										G Gross receipts \$ <u>316,184.</u>									
<input type="checkbox"/>	Application pending	F Name and address of principal officer:										H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No									
I Tax-exempt status		<input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (<u>6</u>) (insert no.)										H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)									
J Website: ▶ <u>www.mywcms.org</u>		L Year of formation: <u>1990</u>										M State of legal domicile: <u>NC</u>									
K Form of organization:		<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶										H(c) Group exemption number ▶									

Part I Summary										
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>The Western Carolina Medical Society Association is the physicians' voice advocating for the health of the medical profession, the health of the patient, and the health of the community.</u>									
	2 Check this box <input type="checkbox"/> 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 <u>16</u>									
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 <u>16</u>									
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a) 5 <u>24</u>									
	6 Total number of volunteers (estimate if necessary) 6 <u>8</u>									
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a <u>14,926.</u>									
b Net unrelated business taxable income from Form 990-T, line 34 7b <u>8,172.</u>										
Revenue	8 Contributions and grants (Part VIII, line 1h) 8 <u>201,393.</u>									
	9 Program service revenue (Part VIII, line 2g) 9 <u>4,355.</u>									
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 <u>1,077.</u>									
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 <u>92,951.</u>									
	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 <u>299,776.</u>									
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13 <u>200,305.</u>									
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4) 14 <u>178,664.</u>									
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 <u>94,322.</u>									
	16a Professional fundraising fees (Part IX, column (A), line 11e) 16a <u>100,244.</u>									
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>0.</u>									
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e). 17 <u>294,627.</u>									
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 18 <u>278,908.</u>									
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12 19 <u>5,149.</u>									
	20 Total assets (Part X, line 16) 20 <u>453,009.</u>									
	21 Total liabilities (Part X, line 26) 21 <u>300,286.</u>									
	22 Net assets or fund balances. Subtract line 21 from line 20 22 <u>152,723.</u>									

Part II Signature Block

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

Sign Here	Signature of officer			Date		
	<u>Miriam Schwarz</u>			CEO		
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date	
	<u>Stephen C Corliss</u>		<u>Stephen C Corliss</u>		<u>12/11/15</u>	
	Firm's name		Firm's EIN		Check <input type="checkbox"/> if self-employed PTIN	
	<u>CORLISS & SOLOMON, PLLC</u>		<u>20-2571677</u>		<input checked="" type="checkbox"/> P01333317	
Firm's address		Phone no.				
<u>242 CHARLOTTE ST STE 1</u>		<u>(828) 236-0206</u>				
<u>ASHEVILLE NC 28801-1434</u>						

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

The Western Carolina Medical Society Association is the physicians' voice advocating for the health of the medical profession, the health of the patient, and the health of the community.

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 [X] 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 [X] 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 \$ 211,673. including grants of \$ 0.) (Revenue \$ 4,564.)

Strategy 1: Recruit and retain physicians in the region and in WCMS, with an emphasis on primary care:

1. Launch comprehensive recruitment and retention strategy for WCMS, with a specific regional focus and emphasis on having a presence in WNC communities:

a. Recruitment: In the 4th quarter of 2014, all new members paid the 2015 membership rate and received membership in the rest of 2014 for free. From October 1st through December 31st, we recruited 10 new Buncombe county members, 7 new Emeritus Chapter members and 10 new WNC members. WCMS staff also spent the 4th quarter developing our plan for recruiting and retaining members in 2015. We will be shifting some of our recruitment methods in the upcoming year. We plan to utilize "warm handoffs" from current members and leverage personal referrals in connecting with potential members.

4b (Code:) (Expenses \$ 0. including grants of \$ 0.) (Revenue \$ 0.)

b. Retention: The final numbers for 2014 (through 9/30/14) are that WCMS retained 72% of its existing WNC members and 89% of its existing Buncombe members. These renewals combined with governmental, Emeritus and Resident members made a total of 685 renewed WCMS members. On October 1, we began the renewal process for 2015. In the 4th quarter, two different rounds of invoices were sent to 2014 members to renew their 2015 memberships. Through Dec. 31, 439 total physicians had renewed their memberships. We hope to renew 690 of our 760 members by spring 2015.

2. Support recruitment and retention of physicians, with a specific emphasis on regional needs, primary care, and those who reflect the diversity of the patients we serve:

4c (Code:) (Expenses \$ 0. including grants of \$ 0.) (Revenue \$ 0.)

WCMS continues its partnership with the Minority Medical Mentoring Program at MAHEC. WCMS attended MAHEC's Job Fair and connected with recruitment staff from several regional hospitals. We will follow up with these staff to strategize how best to add value to their recruitment efforts.

3. Convene physicians in various affinity groups that enable closer relationships between physician demographic/geographic communities.

a. Sustaining Independent Practices: Dr. Gus Wilde in Franklin, NC has agreed to co-champion with Dr. Frank Suttion (Allcare) WCMS' new Independent Physician Affinity group. WCMS hosted the first meeting of the Independent Physicians Affinity Group on December 2nd at Lulu's on Main in Sylva (Jackson County). The event was well attended

4d Other program services. (Describe in Schedule O.)

(Expenses \$ 0. including grants of \$ 0.) (Revenue \$ 0.)

4e Total program service expenses 211,673.

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)? <i>If 'Yes,' complete Schedule A.</i>		X
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i>		X
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? <i>If 'Yes,' complete Schedule C, Part II.</i>		
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? <i>If 'Yes,' complete Schedule C, Part III.</i>	X	
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? <i>If 'Yes,' complete Schedule D, Part I.</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part IV.</i>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part VI.</i>	X	
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? <i>If 'Yes,' complete Schedule D, Part VII.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		X
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? <i>If 'Yes,' complete Schedule D, Part IX.</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>		X
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)? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, and XII.</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
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? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i>		X
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? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>		X
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? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>		X
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? <i>If 'Yes,' complete Schedule G, Part I</i> (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II</i>		X
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>		X
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>		X
24 a 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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25 a 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>		
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>		
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>		X
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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
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>		X
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>		X
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>	X	
35 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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>		X
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>		
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>		X
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	X	

BAA

Form 990 (2014)

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1 a 48		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1 b 0		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1 c		
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2 a 24		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2 b	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3 a	X	
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O 3 b	X	
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4 a		X
4 b	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts. (FBAR)		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5 a		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5 b		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5 c		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6 a		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6 b		
7	Organizations that may receive deductible contributions under section 170(c).		
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7 a		X
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7 b		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7 c		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year 7 d		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7 e		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7 f		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7 g		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7 h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
9 a	Did the sponsoring organization make any taxable distributions under section 4966? 9 a		
9 b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9 b		
10	Section 501(c)(7) organizations. Enter:		
10 a	Initiation fees and capital contributions included on Part VIII, line 12. 10 a		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10 b		
11	Section 501(c)(12) organizations. Enter:		
11 a	Gross income from members or shareholders. 11 a		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11 b		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12 a		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year 12 b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13 a	Is the organization licensed to issue qualified health plans in more than one state? 13 a		
Note. See the instructions for additional information the organization must report on Schedule O.			
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13 b		
13 c	Enter the amount of reserves on hand 13 c		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? 14 a		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O 14 b		

Part VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 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
1 a	Enter the number of voting members of the governing body at the end of the tax year 1 a 16 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b	Enter the number of voting members included in line 1a, above, who are independent 1 b 16		
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?		X
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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7 a	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?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
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		X

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

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

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 Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 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: ▶
 WCMS Association 304 Summit Street, Asheville, NC 28803 (828) 274-2267

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

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

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

1 a 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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Gus Vickey, MD President	2.00	X		X			0.	0.	0.	
(2) Bob Henderson, MD President Elect	2.00	X		X			0.	0.	0.	
(3) Frank Sutton Secretary	2.00	X		X			0.	0.	0.	
(4) Samantha Read-Smith, MD Treasurer	2.00	X		X			0.	0.	0.	
(5) Charles Depaolo, MD Director at Large	1.00	X					0.	0.	0.	
(6) Mark Jaben, MD Director at Large	1.00	X					0.	0.	0.	
(7) MaryShell Zaffino, MD Director at Large	1.00	X					0.	0.	0.	
(8) Raymond Thertulien, MD Director at Large	1.00	X					0.	0.	0.	
(9) Jeffery Heck, MD Director at Large	1.00	X					0.	0.	0.	
(10) Genevieve Verrastro, MD Director at Large	1.00	X					0.	0.	0.	
(11) Adrienne Coopey, DO Director at Large	1.00	X					0.	0.	0.	
(12) Stephen Buie, MD Director at Large	1.00	X					0.	0.	0.	
(13) Frank Moretz, MD Director at Large	1.00	X					0.	0.	0.	
(14) Ananda Vieges, MD Director at Large	1.00	X					0.	0.	0.	

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			
(15) Jennifer Nicolini, MD Director at Large	1.00	X					0.	0.	0.	
(16) Bill Shillinglaw, DO Director at Large	1.00	X					0.	0.	0.	
(17) Miriam Schwarz, CEO Executive Director (See Note)	16.00 24.00			X			109,741.	0.	10,789.	
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total							109,741.	0.	10,789.	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							109,741.	0.	10,789.	
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 1										

	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>	3	X
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>	4	X
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>	5	X

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

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 **1**

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	1 a Federated campaigns	1 a					
	b Membership dues	1 b 173,825.					
	c Fundraising events	1 c					
	d Related organizations	1 d					
	e Government grants (contributions) . .	1 e					
	f All other contributions, gifts, grants, and similar amounts not included above . .	1 f 30,839.					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f ▶		204,664.				
Program Service Revenue			Business Code				
	2 a Conference Registrations	611430	1,550.	1,550.	0.	0.	
	b Emeritus Meeting Fees	611430	3,014.	3,014.	0.	0.	
	c _____						
	d _____						
	e _____						
	f All other program service revenue . . .						
	g Total. Add lines 2a-2f ▶		4,564.				
Other Revenue	3 Investment income (including dividends, interest and other similar amounts) ▶		1,762.	0.	0.	1,762.	
	4 Income from investment of tax-exempt bond proceeds . . ▶						
	5 Royalties ▶						
	6 a Gross rents	(i) Real	(ii) Personal				
		58,350.					
		b Less: rental expenses	8,984.				
		c Rental income or (loss) . .	49,366.				
	d Net rental income or (loss) ▶		49,366.	49,366.	0.	0.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses . . .					
		c Gain or (loss)					
	d Net gain or (loss) ▶						
	8 a Gross income from fundraising events (not including . . \$ _____ of contributions reported on line 1c). See Part IV, line 18. a						
	b Less: direct expenses b						
c Net income or (loss) from fundraising events ▶							
9 a Gross income from gaming activities. See Part IV, line 19. a							
b Less: direct expenses b							
c Net income or (loss) from gaming activities ▶							
10 a Gross sales of inventory, less returns and allowances a							
	b Less: cost of goods sold b	14,895.					
	c Net income or (loss) from sales of inventory ▶		11,982.	0.	0.	11,982.	
Miscellaneous Revenue		Business Code					
11 a Miscellaneous Income	900099	2,752.	2,752.	0.	0.		
b Dental Society Reimbursements	624100	6,620.	6,620.	0.	0.		
c Advertising Income	541850	22,577.	7,651.	14,926.	0.		
d All other revenue							
e Total. Add lines 11a-11d. ▶		31,949.					
12 Total revenue. See instructions ▶		304,287.	70,953.	14,926.	13,744.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	48,428.	38,743.	9,685.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages	106,381.	85,104.	21,277.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	10,494.	8,395.	2,099.	
10 Payroll taxes	13,361.	10,689.	2,672.	
11 Fees for services (non-employees):				
a Management				
b Legal	1,502.		1,502.	
c Accounting	10,146.		10,146.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	5,117.	4,094.	1,023.	0.
12 Advertising and promotion	6,361.	5,089.	1,272.	0.
13 Office expenses	21,557.	17,244.	4,313.	0.
14 Information technology	3,357.	2,686.	671.	0.
15 Royalties				
16 Occupancy	13,477.	10,781.	2,696.	0.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	20,327.	14,127.	6,200.	0.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	11,288.	9,030.	2,258.	0.
23 Insurance	3,934.	3,147.	787.	0.
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 <u>Dues & Subscriptions</u>	1,723.	1,378.	345.	0.
b <u>Other</u>	1,455.	1,166.	289.	0.
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e.	278,908.	211,673.	67,235.	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	94,896.	1	69,115.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	20,641.	4	59,567.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	4,424.	9	6,157.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 478,340.		
	b Less: accumulated depreciation	10b 204,957.	284,672.	10c 273,383.
	11 Investments — publicly traded securities	48,376.	11	51,939.
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	453,009.	16	460,161.	
Liabilities	17 Accounts payable and accrued expenses	19,136.	17	27,471.
	18 Grants payable		18	
	19 Deferred revenue	110,228.	19	108,625.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	170,222.	23	144,023.
	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	700.	25	
	26 Total liabilities. Add lines 17 through 25	300,286.	26	280,119.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	152,723.	27	180,042.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	152,723.	33	180,042.	
34 Total liabilities and net assets/fund balances	453,009.	34	460,161.	

BAA

Form 990 (2014)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	304,287.
2	Total expenses (must equal Part IX, column (A), line 25)	2	278,908.
3	Revenue less expenses. Subtract line 2 from line 1	3	25,379.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	152,723.
5	Net unrealized gains (losses) on investments	5	1,940.
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	180,042.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
	If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
	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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2 b	Were the organization's financial statements audited by an independent accountant?	X	
	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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2 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?	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3 a	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?		X
3 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		

BAA

Form 990 (2014)

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

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

2014

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization is described below.** ▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

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

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

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

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

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

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

Name of organization <u>Western Carolina Medical Society Association</u>	Employer identification number <u>56-1714480</u>
---	---

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4 a 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												
1 a 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														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	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.		
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?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2 a Lobbying non-taxable 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)).

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

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

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

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	2 a	
b Carryover from last year	2 b	
c Total	2 c	
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.

**SCHEDULE D
(Form 990)**

Supplemental Financial Statements

OMB No. 1545-0047

2014

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered 'Yes,' to Form 990,
Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

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

**Open to Public
Inspection**

Name of the organization

Employer identification number

Western Carolina Medical Society Association

56-1714480

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

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

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

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

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

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

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

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

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1 a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If 'Yes,' explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---|------------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a 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. Yes No

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ _____ %
 - b Permanent endowment ▶ _____ %
 - c Temporarily restricted endowment ▶ _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---------------------------------------|---------------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
- b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R? Yes No
- 3 b **3b**
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		41,062.		41,062.
b Buildings		423,768.	191,534.	232,234.
c Leasehold improvements				
d Equipment		12,604.	12,517.	87.
e Other		906.	906.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				273,383.

Part VII Investments – Other Securities.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
(I) _____		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) . . ▶		

Part VIII Investments – Program Related.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
(10) _____		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) . . ▶		

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
(10) _____	
(11) _____	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) . . . ▶	

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

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	318,124.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2 a	1,940.	
	b Donated services and use of facilities	2 b		
	c Recoveries of prior year grants	2 c		
	d Other (Describe in Part XIII.)	2 d	11,897.	
	e Add lines 2 a through 2 d	2 e		13,837.
3	Subtract line 2 e from line 1		3	304,287.
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.	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4 a and 4 b	4 c		
5	Total revenue. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 12.)		5	304,287.

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements.		1	290,805.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2 a		
	b Prior year adjustments	2 b		
	c Other losses	2 c		
	d Other (Describe in Part XIII.)	2 d	11,897.	
	e Add lines 2 a through 2 d	2 e		11,897.
3	Subtract line 2 e from line 1		3	278,908.
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.	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4 a and 4 b	4 c		
5	Total expenses. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18.)		5	278,908.

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.

Pt X, Line 2 The Association is exempt from federal income taxes under 501(c)(6) of the Internal Revenue Code. Under the Code, however, income from certain activities not related to the Association's tax-exempt purpose may be subject to taxation as unrelated business income. The Association believes that it has appropriate support for tax positions taken on its 2014 Exempt Organization Business Income Tax Return (Form 990-T), and otherwise, and as such, does not have any uncertain tax positions that are material to the financial statements.

Pt XI, Line 2d Rental Expenses \$8,984

Pt XII, Line 2d Rental Expenses \$8,984

Pt XI, Line 2d Cost of Goods Sold \$2,913

Pt XII, Line 2d Cost of Goods Sold \$2,913

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2014

**Open to Public
Inspection**

Employer identification number

Western Carolina Medical Society Association

56-1714480

Pt VI, Line 6

Entire membership has the right to elect officers. However, officers are pre-approved by the Board. Other Board members may be written in by the membership, but are subject to approval by the existing Board. The membership does not have other rights that would be similar to the rights of a shareholder.

Pt VI, Line 7a

Nominating Committee prepares its nominations for officers and directors for both Foundation and Association during the prior year. Nominees are solicited from both current board members and membership at large. The Association Board pre-approves the nominated candidates for the Association and Foundation (the Foundation Board submits its recommended slate to the Association Board for final approval). Once pre-approved by the Association Board candidates for officers and directors for the following year are elected by the membership via electronic polling methods, including (but not limited to) electronic mail or electronic survey. The membership is given a reasonable and defined period of time to submit additional nominations. After the additional nomination period, the official slates, including any newly nominated candidates are presented electronically for final vote. A majority vote of at least 10% of the total membership must be received to constitute an official vote. Votes are tallied and reported back to membership via email as well as at the Annual Membership meeting. Newly elected board members begin their term with the calendar year.

Pt VI, Line 11b

The 990 is prepared by independent accountants, reviewed by management and presented to the entire Board for final approval before filing. Board members sign conflict of interest disclosure statements annually.

Pt VI, Line 12c

Any potential conflicts are handled according to policy. The Association is affiliated with Western Carolina Medical Society Foundation (The Foundation). The Foundation is a 501(c)(3) organization serving physicians & the community in Western North Carolina. The Foundation shares offices with the Association and all personnel working on Foundation activities, are employees of, and paid by, the Association. This includes the Foundation executive director. Association employees are contracted out for a fee (salary and benefits proportional to the FTE dedicated to the Foundation) to perform the work of the Foundation.

Pt VI, Line 15a

Upon request, through the organization's website (990 only) and Guidestar's website.

Pt VI, Line 19

Other

Schedule R

Schedule R Pt. V, Line 1n, line 1o and line 1p -

The Association provides office space and the use of office equipment for Foundation activities under contract for a fee. The Foundation does not have any employees of its own. Programs are carried out by Association employees, some of whom divide their time between Association and Foundation activities. The Foundation reimburses the Association for certain expenses paid by the Association on behalf of the Foundation.

Other

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

Western Carolina Medical Society Association

Employer identification number

56-1714480

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
(1) ----- ----- -----					
(2) ----- ----- -----					
(3) ----- ----- -----					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) Buncombe County Medical Society (Foundation) 304 Summit Street Asheville, NC 28803 56-6043400	Community Service-Health	NC	501(c)(3)	509(a)(2)	N/A		X
(2) Western Carolina Medical Society Foundation, Inc. 304 Summit Street Asheville, NC 28803 45-5586998	Community Service-Health	NC	501(c)(3)	509(a)(2)	N/A		X
(3) ----- ----- -----							
(4) ----- ----- -----							

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) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

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) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) ----- ----- -----									
(2) ----- ----- -----									
(3) ----- ----- -----									

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?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity **1 a**
- b** Gift, grant, or capital contribution to related organization(s) **1 b**
- c** Gift, grant, or capital contribution from related organization(s) **1 c**
- d** Loans or loan guarantees to or for related organization(s) **1 d**
- e** Loans or loan guarantees by related organization(s) **1 e**

- f** Dividends from related organization(s) **1 f**
- g** Sale of assets to related organization(s) **1 g**
- h** Purchase of assets from related organization(s) **1 h**
- i** Exchange of assets with related organization(s) **1 i**
- j** Lease of facilities, equipment, or other assets to related organization(s) **1 j**

- k** Lease of facilities, equipment, or other assets from related organization(s) **1 k**
- l** Performance of services or membership or fundraising solicitations for related organization(s) **1 l**
- m** Performance of services or membership or fundraising solicitations by related organization(s) **1 m**
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) **1 n**
- o** Sharing of paid employees with related organization(s) **1 o**

- p** Reimbursement paid to related organization(s) for expenses **1 p**
- q** Reimbursement paid by related organization(s) for expenses **1 q**

- r** Other transfer of cash or property to related organization(s) **1 r**
- s** Other transfer of cash or property from related organization(s) **1 s**

	Yes	No
1 a		X
1 b		X
1 c		X
1 d		X
1 e		X
1 f		X
1 g		X
1 h		X
1 i		X
1 j		X
1 k		X
1 l		X
1 m		X
1 n	X	
1 o	X	
1 p		X
1 q	X	
1 r		X
1 s		X

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) Buncombe County Medical Society (Foundation) d/b/a Western Carolina Medical Society Foundation	n		Cost
(2) Buncombe County Medical Society (Foundation) d/b/a Western Carolina Medical Society Foundation	o	249,814.	Cost
(3) Buncombe County Medical Society (Foundation) d/b/a Western Carolina Medical Society Foundation	q		Cost
(4) Western Carolina Medical Society Foundation, Inc.	n		Cost
(5) Western Carolina Medical Society Foundation, Inc.	o	251,720.	Cost
(6) Western Carolina Medical Society Foundation, Inc.	q		Cost

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) 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		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													

Part VII **Supplemental Information**

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

Schedule O (Form 990), Supplemental Information to Form 990

Form 990, Page 2, Part III, Line 4d (continued)

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.

Code: _____ Description: with eight independent physicians from Macon, Haywood, and
 Expenses 0. Buncombe Counties. Carolyn Coward of the Van Winkle Law
 Grants Of 0. Firm and Mary Williams Matthews of Johnson Price Sprinkle
 Revenue. 0. led a lively, impartial discussion about Accountable Care
Organizations and Clinical Integration.

Code: _____ Description: Lots of great questions were asked about how ACOs
 Expenses 0. operate, the pros and cons of joining, the impact of ACOs
 Grants Of 0. on patients, the impact of ACOs on rural medicine, the role
 Revenue. 0. of physicians as leaders in ACOs, and more. Because of the
high level of engagement by participants, we ran out of
time; a follow-up meeting is being planned for early 2015.
b. Emeritus, Women in Medicine and Early Career affinity
groups continue to enjoy meeting regularly.

Code: _____ Description: _____
 Expenses 0. 4. Create a more functionally oriented website that
 Grants Of 0. serves as a resource/communication hub and makes
 Revenue. 0. membership resources more accessible and useful:

Code: _____ Description: WCMS continues to work with Keystone Business
 Expenses 0. Solutions to streamline the navigation of our website. Our
 Grants Of 0. home page should now be more user-friendly: there are
 Revenue. 0. quick links to Preferred Vendors, the newsroom, the events
calendar, WCMS Interpreter Network, and more. In 2015,
we will focus on improving both WCMS Project Access
and WCMS Interpreter Network's website presence and
functionality.

Code: _____ Description: 5. Develop distinct membership benefits that support
 Expenses 0. the needs of independent vs. employed physicians:
 Grants Of 0. _____
 Revenue. 0. a. Partner with firm(s) to develop resources for employed
physicians and independent physicians, such as
consultation services around negotiating employment
contracts and negotiating contracts with payers:

Code: _____ Description: See our preferred vendor technical assistance services. In
 Expenses 0. addition to Van Winkle Law Firm, the law firm of Ward
 Grants Of 0. and Smith is now a preferred vendor with a wide array of
 Revenue. 0. services targeting physician needs such as employment and
payer contract negotiations. Two new firms are being
added as of January 2015.

Code: _____ Description: b. Work with MAHEC and other partner vendors to better
 Expenses 0. promote the technical assistance available in areas such as
 Grants Of 0. practice management, IT, data reporting, PCMH, etc.:
 Revenue. 0. WCMS now posts MAHEC (and other relevant) educational
opportunities on its on-line calendar and is co-sponsoring
upcoming events. Information about preferred vendor
technical assistance services is now accessible from our
home page on our website. Packets containing preferred

Schedule O (Form 990), Supplemental Information to Form 990
Form 990, Page 2, Part III, Line 4d (continued)

Continued

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.

Code: _____ Description: vendor information are being distributed by MAHEC
 Expenses 0. Center for QI consultants and WCMS staff throughout the
 Grants Of 0. region.
 Revenue. 0. Strategy 2: Enhance physician leadership, education,

advocacy, and collaboration:

1. Partner with MAHEC to launch physician leadership
academy:

Code: _____ Description: The curriculum is under development by MAHEC in
 Expenses 0. collaboration with Cherokee Indian Hospital. The focus is
 Grants Of 0. on optimizing clinical and financial performance while
 Revenue. 0. finding joy in practice. The Leadership academy structure

has 3 components: 1) foundational activities that connects
the participants to the program, content, each other, and
colleagues; 2) three classes in person that focus on each of 3

Code: _____ Description: aspects of leadership: individual, collaborative, and leading
 Expenses 0. healthcare organizations and systems; 3) application activities
 Grants Of 0. that extend learning in a supported and structured
 Revenue. 0. environment.

Module 1, individual leadership, addresses people
challenges, emotional intelligence, leadership self-
assessment, using power and influence, and identifying

Code: _____ Description: interpersonal drives. Module 2, collaborative leadership,
 Expenses 0. addresses personal change styles, having difficult
 Grants Of 0. conversations, patient and family centered care, negotiating
 Revenue. 0. for "win-win", creating high functioning teams, and creating

external/community partnerships. The final module 3,
organization and system leadership, addresses leading and
implementing change, using data to drive strategy, financial

Code: _____ Description: management, ACOs, and translating strategy into action.
 Expenses 0. The Academy is slated to be held March-May 2015 in
 Grants Of 0. Cherokee.
 Revenue. 0.

2. Continue to support WNC Physician Leadership
Committee (comprised of hospital CMOs and COSs) to
foster physician leadership communication, learning, and
collaboration across hospitals/health care systems/county
lines:

Code: _____ Description: WNC Health Network will continue to organize this meeting
 Expenses 0. with input from WCMS regarding the agenda. WCMS
 Grants Of 0. communicates with this group regarding legislative
 Revenue. 0. advocacy.

3. Participate in psychiatry/primary care collaborative to
improve the quality of mental health care in the primary
setting:

Code: _____ Description: Known as "PC2", the psychiatry/primary care collaborative
 Expenses 0. has been formally adopted under the Pediatric Collaborative
 Grants Of 0. umbrella in order to improve coordination and maximize
 Revenue. 0. resources. The PC2 workgroup currently is focusing on

addressing the diagnosis and treatment of ADHD in
pediatrics. Several WCMS psychiatrists are involved and

Schedule O (Form 990), Supplemental Information to Form 990
Form 990, Page 2, Part III, Line 4d (continued)

Continued

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.

Code: _____	Description: <u>engaged in PC2.</u>
Expenses _____	<u>0. 4. Collaborate with NCMS' Toward Accountable Care</u>
Grants Of _____	<u>0. Consortium and Initiative for the purpose of providing</u>
Revenue. _____	<u>0. the medical community with the knowledge and tools</u>
	<u>needed to understand, participate in, navigate, lead and</u>
	<u>succeed in a value-driven health care system.</u>
	<u>WCMS continues to post toolkits from the TAC website in</u>
Code: _____	Description: <u>weekly Vital Signs issues.</u>
Expenses _____	<u>0. 5. Legislative/advocacy priorities:</u>
Grants Of _____	<u>0. a. Educate legislators and businesses on the high positive</u>
Revenue. _____	<u>0. impact of a strong medical community on the economic</u>
	<u>development of WNC:</u>
	<u>AMA released data on impact of strong medical community</u>
	<u>on the economic development of NC. These data will be</u>
Code: _____	Description: <u>shared with key constituents.</u>
Expenses _____	<u>0. b. Engage physicians across the region in legislative</u>
Grants Of _____	<u>0. advocacy efforts via in-person visits to legislators, both</u>
Revenue. _____	<u>0. locally and in Raleigh (i.e., White Coat Wednesdays):</u>
	<u>WCMS organized four meetings locally this quarter and in</u>
	<u>early 2015.</u>
	<u>On Thursday evening Dec. 4th, Drs. Craig Martin, Bob</u>
Code: _____	Description: <u>Henderson, Gus Vickery, Frank Sutton, Britt Peterson, and</u>
Expenses _____	<u>0. medical student Brittany Papworth, CEO Miriam Schwarz</u>
Grants Of _____	<u>0. and Membership Coordinator Kristina Isenhour met with</u>
Revenue. _____	<u>0. Rep. Turner. On Thursday Dec. 11th, CEO Miriam Schwarz,</u>
	<u>Member Services Coordinator Kristina Isenhour and medical</u>
	<u>student Rivers Woodward met with Rep. Ager at his</u>
	<u>Fairview farm. We covered the big ticket items important to</u>
Code: _____	Description: <u>WCMS: Mental Health, Medicaid reform, Medicaid</u>
Expenses _____	<u>0. expansion, scope of practice, and tort reform.</u>
Grants Of _____	<u>0. On Monday, January 5th, WCMS coordinated a meeting</u>
Revenue. _____	<u>0. between psychiatrists and WNC legislators to discuss some</u>
	<u>of the biggest issues facing our area in the mental health</u>
	<u>arena and possible legislative solutions. NC Senators Jim</u>
	<u>Davis (R) and Terry Van Duyn (D) along with NC</u>
Code: _____	Description: <u>Representatives John Ager (D) and Michele Presnell (R)</u>
Expenses _____	<u>0. attended to hear from Drs. Steve Buie, Craig Martin, and</u>
Grants Of _____	<u>0. Britt Peterson, as well as WCMS staff.</u>
Revenue. _____	<u>0. Some of the issues covered included a chronology of mental</u>
	<u>health changes in WNC over the past decades, the</u>
	<u>overcrowding of ED beds by mental health/substance abuse</u>
	<u>patients waiting to be admitted or referred elsewhere and the</u>
Code: _____	Description: <u>importance of integrating mental health care into the primary</u>
Expenses _____	<u>0. care setting (and changing reimbursement models to</u>
Grants Of _____	<u>0. compensate for such care).</u>
Revenue. _____	<u>0. The legislators asked very good questions and we felt like</u>
	<u>they left understanding better the importance of an</u>
	<u>integrative/collaborative care solution (such as an ACO).</u>
	<u>Finally, on 1/8/15 WCMS coordinated a difficult-to-schedule</u>

Schedule O (Form 990), Supplemental Information to Form 990
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Continued

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.

Code: _____ Description: meeting with Ralph Hise. Dr. Frank Sutton, Membership
 Expenses 0. Coordinator Kristina Isenhour, and Miriam Schwarz met
 Grants Of 0. with Sen. Hise for 1.5 hours. Sen. Hise offered his position
 Revenue. 0. on a number of issues: Medicaid reform, Medicaid
expansion, Critical Access status, CON, mental health, scope
of practice, and prescription drug abuse.

Code: _____ Description: c. Develop sound strategies with health systems across WNC
 Expenses 0. (and with NCMS) to advocate for physician-led Medicaid
 Grants Of 0. reform and Medicaid expansion:
 Revenue. 0. WCMS continued to join forces with other medical societies
and the state medical society to support the House's plan for
0

Code: _____ Description: for out-of-state, for-profit Managed Care Organizations to
 Expenses 0. run Medicaid. With the stalemate between the House and the
 Grants Of 0. Senate dragging out the "short session" late into August, the
 Revenue. 0. legislature ended up postponing decisions regarding
Medicaid Reform.

Code: _____ Description: In the meantime, the lack of action has frustrated many
 Expenses 0. physicians and patients. Consequently, WCMS launched a
 Grants Of 0. video series called "Faces of the Uninsured 2014". This
 Revenue. 0. project was funded by a generous donor to WCMSF and by a
contribution from WNCCHS. Kata Bates of Twang Creative
worked with WCMS Foundation staff, WNCCHS, and
BRCHS to make this happen. The purpose of the series is to
"put a face and a voice" to the uninsured in WNC who
would have qualified for Medicaid had it been expanded in
NC. Below, please find links to all 3 videos. We are
continuing the series in 2015.

Code: _____ Description: Spencer's story: [http://youtu.be/pZStEK66Edw](http://youtu.be/XDwd7yQl45o?list=UUwN-</u>

 Expenses <u>0.</u> <u>rdHtM-5clwHCzPL_MBw</u>

 Grants Of <u>0.</u> <u>Jerry's story: <a href=)
 Revenue. 0. Sharon's story: http://youtu.be/_ci2Ga-j6Eg
WCMS continues to support Medicaid expansion as well as
the 1115b Medicaid waiver.

Code: _____ Description: d. Advocate for reimbursement from BCBS for psychiatry
 Expenses 0. consultations with primary care physicians, in collaboration
 Grants Of 0. with NC Psychiatric Association and NCMS:
 Revenue. 0. Smoky Mountain now has some funds and procedure codes
for psychiatrists to be paid for consultation to primary care
physicians without face-to-face contact with the patient. This
is what we were advocating for with BCBS as well, but there
has been no movement on their part in that direction. These
reimbursement limitations and concerns have been shared

Code: _____ Description: with local legislators.

Code: _____ Description: Strategy 5: Explore affordable web-based Physician
 Expenses 0. Directory for the WNC community to find doctors based
 Grants Of 0. on filters such as location, specialty, payer source, etc.
 Revenue. 0. We explored this with our website development consultant.

Schedule O (Form 990), Supplemental Information to Form 990
Form 990, Page 2, Part III, Line 4d (continued)

Continued

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.

Code: _____ Description: Unfortunately, the cost is prohibitive.
Expenses 0. Strategy 6: Reach out to Smokey Mountain Association
Grants Of 0. of Physician Assistants to strategize how to improve
Revenue. 0. recruitment and retention of Physician Assistants and
Nurse Practitioners in the region, with a focus on
sustaining PCMHs.

Code: _____ Description: WCMS CEO has met with John Wood, the President of the
Smokey Mountain Association of Physician Assistants to
Expenses 0. discuss mutual interests. It appears that there is strong
Grants Of 0. interest in engaging PA's as non-voting members in WCMS
Revenue. 0. so that they can enjoy the benefits the society has to offer
and participate in legislative advocacy. The Association
Board is open to considering this, but WCMS' focus
currently will be on improving recruitment and retention of

Code: _____ Description: physicians, our most important customers. PA membership
Expenses 0. is tentatively on hold, to be taken up again at a later date.
Grants Of 0.
Revenue. 0.

Additional Information For Tax Return

Western Carolina Medical Society Association

56-1714480

Form 990 p 7: Col D Comp W-2 Org (SW)-17

Miriam Schwarz is Chief Executive Officer of Western Carolina Medical Society Association and Executive Director of Buncombe County Medical Society Foundation d/b/a Western Carolina Medical Society Foundation. She is an employee of WCMS Association. The compensation listed here is her total compensation for her work with both organizations.

Form 990 p 10: Line 5 col (B)

Miriam Schwarz is Chief Executive Officer, of Western Carolina Medical Society Association (WCMS-A) and Executive Director of Buncombe County Medical Society Foundation d/b/a Western Carolina Medical Society Foundation (WCMS-F). She is an employee of WCMS-A. The compensation listed here is for the portion of her time attributable to Association activities.