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Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

2010Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2010 calendar year, or tax year beginning

04/01, 2010, and ending

03/31, 2011

B Check if applicable

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

COMMONWEALTH HEALTH CORPORATION

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

800 PARK STREET

Room/suite

City or town, state or country, and ZIP + 4

BOWLING GREEN, KY 42102

F Name and address of principal officer

CONNIE D. SMITH

800 PARK STREET BOWLING GREEN, KY 42102

D Employer identification number

31-1118087

E Telephone number

(270) 745-1500

G Gross receipts \$ 69,677,237.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)**H(c)** Group exemption number ▶**I** Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ WWW.CHC-NET**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation 1984 **M** State of legal domicile KY**Part I Summary****1** Briefly describe the organization's mission or most significant activitiesCOMMONWEALTH HEALTH CORPORATION'S MISSION IS TO CARE FOR PEOPLE AND
IMPROVE THE QUALITY OF LIFE IN THE COMMUNITIES WE SERVE.**2** Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets**3** Number of voting members of the governing body (Part VI, line 1a)

3 18.

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

4 11.

5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)

5 521.

6 Total number of volunteers (estimate if necessary)

6 0.

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

7a 3,914,038.

7b Net unrelated business taxable income from Form 990-T, line 34

7b 382,371.

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

Prior Year

Current Year

610,946. 856,822.

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

54,578,767. 55,179,352.

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

5,580,145. 3,183,179.

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

856,471. 710,743.

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

61,626,329. 59,930,096.

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

58,800. 870,995.

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

0. 0.

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

37,056,583. 37,817,359.

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

0. 0.

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

0. 0.

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

15,471,685. 15,103,841.

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

52,587,068. 53,792,195.

19 Revenue less expenses Subtract line 18 from line 12

9,039,261. 6,137,901.

20 Total assets (Part X, line 16)

Beginning of Current Year

End of Year

50,107,138. 56,703,912.

21 Total liabilities (Part X, line 26)

14,920,491. 15,990,337.

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

35,186,647. 40,713,575.

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

Type or print name and title

Paid
Preparer
Use Only

Print/Type preparer's name

Preparer's signature

Date

Check if
self-
employed ▶ ☐

PTIN

Kim Safes

Kim Safes, CPA

2/10/12

P01316095

Firm's name ▶ BKD, LLP

Firm's EIN ▶ 44-0160260

Firm's address ▶ 400 E. MAIN ST STE 200 PO BOX 1196 BOWLING GREEN, KY 42102-1196

Phone no 270-781-0111

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2010)

SCANNED MAR 15 2012

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FEB 23 2012

ODDEN, UT

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Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☒**1** Briefly describe the organization's mission

COMMONWEALTH HEALTH CORPORATION'S MISSION IS TO CARE FOR PEOPLE AND
IMPROVE THE QUALITY OF LIFE IN THE COMMUNITIES WE SERVE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 12,836,491 including grants of \$ 870,995) (Revenue \$ 22,701,811)
SEE SCHEDULE O

4b (Code _____) (Expenses \$ 19,432,999 including grants of \$ _____) (Revenue \$ 19,463,798)

THE CORPORATION PROMOTES HEALTHCARE IN SOUTH CENTRAL KENTUCKY BY
OWNING AND MANAGING PHYSICIAN PRACTICES AND IMMEDIATE CARE
CLINICS. THE PHYSICIAN PRACTICES COVER A WIDE RANGE OF MEDICAL
SPECIALTIES, INCLUDING VASCULAR, CARDIOTHORACIC SURGERY,
NEUROLOGY, HOSPITALISTS, OBSTETRICS, GYNECOLOGY, RADIOLOGY,
PSYCHIATRY AND GENERAL MEDICINE.

4c (Code _____) (Expenses \$ 6,901,060 including grants of \$ _____) (Revenue \$ 9,099,705)

THE CORPORATION PROMOTES HEALTHCARE IN SOUTH CENTRAL KENTUCKY BY
OPERATING A COMPREHENSIVE REHABILITATION FACILITY WHICH OFFERS
PHYSICAL, OCCUPATIONAL AND SPEECH THERAPY. IN ADDITION, THE
CORPORATION PROVIDES STAFFING FOR THERAPY SERVICES IN A RELATED
HOME HEALTH AGENCY, AN ACUTE CARE HOSPITAL, TWO CRITICAL ACCESS
HOSPITALS, AND ONE NURSING CARE FACILITY.

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

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **▶** 39,170,550.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (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? If "Yes," complete Schedule C, Part 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? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		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? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		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? If "Yes," complete Schedule D, Part VI	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? If "Yes," complete Schedule D, Part VII		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? If "Yes," complete Schedule D, Part VIII	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? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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)? If "Yes," complete Schedule D, Part X	X	
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14 a 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, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		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? If "Yes," complete Schedule G, Part 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? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.	X	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III.		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? If "Yes," complete Schedule J.	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25.		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) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II.		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III.		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? If "Yes," complete Schedule L, Part IV.		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV.	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? If "Yes," complete Schedule L, Part IV.		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.		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? If "Yes," complete Schedule R, Part I.	X	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	X	
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.	X	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI.		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

Form 990 (2010)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V. ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 235	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 521	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a X	
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

Check if Schedule O contains a response to any question in this Part VI ☒ X

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 18		
b Enter the number of voting members included in line 1a, above, who are independent 1b 11		
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 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		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
10a Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11a Has the organization provided a 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		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does 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	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	X	
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		X

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► JAMES LARRY VAUGHN, 800 PARK STREET BOWLING GREEN, KY 42101
270-745-1500

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, 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 (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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) JERRY E BAKER DIRECTOR	2.00	X						0.	0.	0.
(2) JOHN BLACKBURN, MD DIRECTOR	2.00	X						11,000.	0.	0.
(3) DOUG GORMAN DIRECTOR	2.00	X						0.	0.	0.
(4) JUDGE MICHAEL BUCHANON DIRECTOR	2.00	X						0.	0.	0.
(5) CATHY BISHOP VICE CHAIRPERSON	2.00	X		X				0.	0.	0.
(6) MARK YURCHISIN, MD DIRECTOR	2.00	X						3,000.	1,110.	0.
(7) BEVERLY BOREN DIRECTOR	2.00	X						0.	0.	0.
(8) BOB HOVIOUS DIRECTOR	2.00	X						0.	0.	0.
(9) JOE NATCHER CHAIRMAN	2.00	X		X				0.	0.	0.
(10) HERBERT OLDHAM DIRECTOR	2.00	X						0.	0.	0.
(11) JIM SECREST SR DIRECTOR	2.00	X						0.	0.	0.
(12) TOMMY HOLDERFIELD DIRECTOR	2.00	X						0.	0.	0.
(13) ELI JACKSON III DMD SECRETARY	2.00	X		X				0.	0.	0.
(14) JUDGE WILLIAM FUQUA DIRECTOR	2.00	X						0.	0.	0.
(15) JOHN DESMARAIS DIRECTOR & PART YEAR PRES/CEO	40.00	X		X				670,482.	0.	125,097.
(16) CONNIE D SMITH DIRECTOR & PART YEAR PRES/CEO	40.00	X		X				468,660.	0.	35,639.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(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			
(17) TOMMY LOVING DIRECTOR	2.00	X						0.	0.	0.
(18) MARK BIGLER MD DIRECTOR	2.00	X						0.	0.	0.
(19) RONALD G SOWELL CFO/EXECUTIVE VICE PRESIDENT	40.00			X				399,023.	0.	48,140.
(20) JEAN CHERRY CIO/EXECUTIVE VICE PRESIDENT	40.00			X				373,912.	0.	50,904.
(21) SARAH MOORE CNO/EXECUTIVE VICE PRESIDENT	40.00			X				213,189.	0.	116,161.
(22) BETSY KULLMAN EXECUTIVE VICE PRESIDENT	40.00			X				226,144.	0.	123,568.
(23) WALLACE R CARTER MD, CARDIOVASCULAR SURGEON	40.00					X		710,015.	0.	51,115.
(24) PAUL M MOORE MD, CARDIOVASCULAR SURGEON	40.00					X		710,384.	0.	43,993.
(25) BETH A COOPER PHYSICIAN	40.00					X		557,349.	0.	30,521.
(26) MICHAEL P BYRNE MD, CARDIOVASCULAR SURGEON	40.00					X		556,109.	0.	46,073.
(27) DONALD BROWN MD, CARDIOVASCULAR SURGEON	40.00					X		540,664.	0.	29,357.
(28)										
1b Sub-total								5,439,931.	1,110.	700,568.
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								5,439,931.	1,110.	700,568.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **43**

- 3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
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

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 1		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **14**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d	856,822			
	e	Government grants (contributions) . .	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above .	1f				
	g	Noncash contributions included in lines 1a-1f \$		347,379			
	h	Total. Add lines 1a-1f		856,822			
Program Service Revenue	2a	PHYSICIAN SERVICES	900099	19,463,798	19,463,798		
	b	REHABILITATIVE SERVICES	900099	9,099,705	9,099,705		
	c	ADMINISTRATIVE PROGRAMS	561000	26,615,849	22,701,811	3,914,038	
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		55,179,352			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		3,013,660		
4		Income from investment of tax-exempt bond proceeds . . .		0			
5		Royalties		0			
			(i) Real	(ii) Personal			
6a		Gross Rents	106,090				
b		Less rental expenses	240,873				
c		Rental income or (loss)	-134,783				
d		Net rental income or (loss)		-134,783			-134,783
			(i) Securities	(ii) Other			
7a		Gross amount from sales of assets other than inventory	9,675,787				
b		Less cost or other basis and sales expenses	9,506,268				
c		Gain or (loss)	169,519				
d		Net gain or (loss)		169,519			169,519
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
b		Less direct expenses	b				
c		Net income or (loss) from fundraising events		0			
9a		Gross income from gaming activities See Part IV, line 19	a				
b		Less direct expenses	b				
c	Net income or (loss) from gaming activities		0				
10a	Gross sales of inventory, less returns and allowances	a					
b	Less cost of goods sold	b					
c	Net income or (loss) from sales of inventory		0				
	Miscellaneous Revenue	Business Code					
11a	CONTRACT LABOR	900099	845,526			845,526	
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		845,526				
12	Total revenue. See instructions		59,930,096	51,265,314	3,914,038	3,893,922	

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) but are not required to complete columns (B), (C), and (D)

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 governments and organizations in the U S See Part IV, line 21 . . .	870,995.	870,995.		
2 Grants and other assistance to individuals in the U S See Part IV, line 22	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	2,864,919.	1,952,938.	911,981.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	28,357,048.	19,404,584.	8,952,464.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,729,093.	758,112.	970,981.	
9 Other employee benefits	3,075,386.	1,864,302.	1,211,084.	
10 Payroll taxes	1,790,913.	1,172,619.	618,294.	
11 Fees for services (non-employees)	0.			
a Management	165,179.	118,861.	46,318.	
b Legal	159,964.	38,358.	121,606.	
c Accounting	0.			
d Lobbying	0.			
e Professional fundraising services See Part IV, line 17	0.			
f Investment management fees	0.			
g Other	7,962,795.	7,208,990.	753,805.	
12 Advertising and promotion	94,298.	68,095.	26,203.	
13 Office expenses	1,834,561.	1,555,966.	278,595.	
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	1,021,026.	781,123.	239,903.	
17 Travel	385,806.	256,250.	129,556.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	0.			
20 Interest	585.	585.		
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	279,804.	228,215.	51,589.	
23 Insurance	430,433.	324,644.	105,789.	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a BAD DEBTS	2,047,024.	2,047,024.		
b TAXES AND LICENSES	187,936.	60,697.	127,239.	
c DUES	64,528.	25,364.	39,164.	
d RECRUITING	344,530.	338,790.	5,740.	
e MISCELLANEOUS	125,372.	94,038.	31,334.	0.
f All other expenses				0.
25 Total functional expenses Add lines 1 through 24f	53,792,195.	39,170,550.	14,621,645.	0.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	3,409,413.	1	3,820,028.
	2 Savings and temporary cash investments	17,176,691.	2	19,488,746.
	3 Pledges and grants receivable, net	930,426.	3	819,440.
	4 Accounts receivable, net	1,788,472.	4	1,790,478.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 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)		6	
	7 Notes and loans receivable, net		7	2,598,595.
	8 Inventories for sale or use	61,833.	8	37,047.
	9 Prepaid expenses and deferred charges	786,765.	9	468,006.
	10 a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 17,262,902.		
	b Less accumulated depreciation	10b 10,721,531.		
		4,659,755.	10c	6,541,371.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11	19,284,494.	13	21,140,201.
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	2,009,289.	15	0.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	50,107,138.	16	56,703,912.	
Liabilities	17 Accounts payable and accrued expenses	10,968,105.	17	11,573,151.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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	1,347,561.	23	1,185,544.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	2,604,825.	25	3,231,642.
	26 Total liabilities. Add lines 17 through 25	14,920,491.	26	15,990,337.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	35,186,647.	27	40,713,575.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, 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	35,186,647.	33	40,713,575.
	34 Total liabilities and net assets/fund balances	50,107,138.	34	56,703,912.

Form 990 (2010)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	59,930,096.
2	Total expenses (must equal Part IX, column (A), line 25)	2	53,792,195.
3	Revenue less expenses Subtract line 2 from line 1	3	6,137,901.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	35,186,647.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-610,973.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	40,713,575.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question 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		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	X	
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
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.		

Form **990** (2010)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

COMMONWEALTH HEALTH CORPORATION

Employer identification number

31-1118087

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☒ An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
- (ii) A family member of a person described in (i) above? ☐
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐
- h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2010

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33 1/3 % support test - 2010. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 33 1/3 % support test - 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2010

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	0	52,655	733,203	610,946	856,822	2,253,626
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	41,475,092	45,168,157	50,908,723	51,133,280	56,024,878	244,710,130
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	41,475,092	45,220,812	51,641,926	51,744,226	56,881,700	246,963,756
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	14,431,586	15,639,810	15,756,875	15,798,480	15,794,838	77,421,589
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b	14,431,586	15,639,810	15,756,875	15,798,480	15,794,838	77,421,589
8 Public support (Subtract line 7c from line 6)						169,542,167

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	41,475,092	45,220,812	51,641,926	51,744,226	56,881,700	246,963,756
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,520,572	3,241,024	3,141,596	5,779,796	3,119,750	18,802,738
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	3,520,572	3,241,024	3,141,596	5,779,796	3,119,750	18,802,738
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12)	44,995,664	48,461,836	54,783,522	57,524,022	60,001,450	265,766,494
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	63.79 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	68.23 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	7.07 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	7.86 %

- 19a 33 1/3 % support tests - 2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here The organization qualifies as a publicly supported organization ☒
- b 33 1/3 % support tests - 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here The organization qualifies as a publicly supported organization ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

COMMONWEALTH HEALTH CORPORATION

Employer identification number

31-1118087

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 contributions to (during year)		
3 Aggregate 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 an 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	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, 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) Revenues 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 Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____

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

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

Schedule D (Form 990) 2010

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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).

☐

Public exhibition

☐

Loan or exchange programs

☐

Scholarly research

☐

Other _____

☐

Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XI V and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XI V

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

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

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ _____ %

b Permanent endowment ▶ _____ %

c Term endowment ▶ _____ %

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

(i) unrelated organizations

3a(i)	Yes	No
-------	-----	----

(ii) related organizations

3a(ii)		
--------	--	--

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

3b		
----	--	--

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

Part VI Land, Buildings, and Equipment See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,773,362.		2,773,362.
b Buildings		4,535,771.	1,461,331.	3,074,440.
c Leasehold improvements				
d Equipment		9,864,559.	9,217,647.	646,912.
e Other		89,210.	42,553.	46,657.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				6,541,371.

Schedule D (Form 990) 2010

Part VII Investments - Other Securities. 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, col (B) line 12) ►		

Part VIII Investments - Program Related. 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) INVESTMENT IN AFFILIATES	21,140,201.	FMV
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total (Column (b) must equal Form 990, Part X, col (B) line 13) ►	21,140,201.	

Part IX Other Assets. 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, col (B) line 15) ►	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) PROPERTY TAXES PAYABLE	16,350.
(3) INTERCOMPANY PAYABLES	1,658,504.
(4) RETIREMENT PLAN CONTRIBUTION	1,556,788.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ►	3,231,642.

2. FIN 48 (ASC 740) Footnote. In Part XIV, 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).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	59,930,096.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	53,792,195.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	6,137,901.
4	Net unrealized gains (losses) on investments	4	174,185.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-785,158.
9	Total adjustments (net). Add lines 4 through 8	9	-610,973.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	5,526,928.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	60,345,153.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	174,184.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	174,184.
3	Subtract line 2e from line 1	3	60,170,969.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	-240,873.
c	Add lines 4a and 4b	4c	-240,873.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	59,930,096.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	54,033,068.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	240,873.
e	Add lines 2a through 2d	2e	240,873.
3	Subtract line 2e from line 1	3	53,792,195.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	53,792,195.

Part XIV Supplemental Information

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

Part XIV Supplemental Information (continued)

INCOME TAXES

SCH D, PART X, LINE 2

MOST OF THE INCOME RECEIVED BY THE CORPORATION IS EXEMPT FROM TAXATION UNDER SECTION 501(A) OF THE INTERNAL REVENUE CODE. SOME OF ITS INCOME IS SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME. THE CORPORATION FILES FEDERAL INCOME TAX RETURNS, AS WELL AS AN INCOME TAX RETURN IN KENTUCKY. THE CORPORATION IS NO LONGER SUBJECT TO U.S. FEDERAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE 2008.

FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION TOPIC 740 CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN A COMPANY'S FINANCIAL STATEMENTS AND PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN, OR EXPECTED TO BE TAKEN IN A TAX RETURN. TOPIC 740 ALSO PROVIDES GUIDANCE ON DESCRIPTION, CLASSIFICATION, INTEREST AND PENALTIES, ACCOUNTING IN INTERIM PERIODS, DISCLOSURE AND TRANSITION.

THE CORPORATION DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS RECOGNIZED FOR 2011 OR 2010.

THE CORPORATION'S PRACTICE IS TO RECOGNIZE INTEREST AND/OR PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE.

Part XIV Supplemental Information (continued)

RECONCILIATION TO AUDIT REPORT - REVENUES

SCH D, PART XII, LINE 4B

RENTAL EXPENSE SHOWN NET OF REVENUE PER TAX RETURN \$240,873

RECONCILIATION TO AUDIT REPORT - EXPENSES

SCH D, PART XIII, LINE 2D

RENTAL EXPENSE SHOWN NET OF REVENUE PER TAX RETURN \$240,873

RECONCILIATION TO AUDIT REPORT - NET ASSETS

SCHEDULE D, PART XI, LINE 8

EQUITY TRANSFER TO COMMONWEALTH REGIONAL SPECIALTY HOSP. (\$785,158)

SCHEDULE I
(Form 990)

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

Department of the Treasury
Internal Revenue Service

Name of the organization

COMMONWEALTH HEALTH CORPORATION

Employer identification number

31-1118087

OMB No 1545-0047

2010

Open to Public
Inspection

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States ☐ Yes ☒ No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed ☐

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	COLLEGE HEIGHTS FOUNDATION 1906 COLLEGE HEIGHTS BLVD, BOWLING GREEN, KY	61-0459494	501(C)(3)	7,270				PROGRAM SUPPORT
(2)	101ST AIRBORNE DIVISION SUPPORT FUND 2703 MICHIGAN AVE, BOWLING GREEN, KY 42223	75-1094916	501(C)(3)	55,000				PROGRAM SUPPORT
(3)	COMMONWEALTH HEALTH FREE CLINIC 800 PARK STREET BOWLING GREEN, KY 42101	61-1292739	501(C)(3)	499,992				GENERAL SUPPORT
(4)	COMMONWEALTH HEALTH FOUNDATION 800 PARK STREET BOWLING GREEN, KY 42101	61-1362000	501(C)(3)	308,633				GENERAL SUPPORT
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								

- 2 Enter total number of section 501(c)(3) and government organizations
- 3 Enter total number of other organizations

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I (Form 990) (2010)

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

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

GENERAL INFORMATION ON GRANTS AND ASSISTANCE

SCHEDULE I, PART I, LINE 2

COMMONWEALTH HEALTH CORPORATION, INC. IS FREQUENTLY ASKED TO CONTRIBUTE TO A VARIETY OF ORGANIZATIONS AND FUNDRAISING PROJECTS. COMMONWEALTH HEALTH CORPORATION, INC. WAS ESTABLISHED TO SUPPORT THE HEALTHCARE MISSIONS OF THE BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION AND OTHER NON-PROFIT AFFILIATES OF COMMONWEALTH HEALTH CORPORATION. IT IS COMMONWEALTH HEALTH CORPORATION'S GOAL TO BE A SUPPORTIVE CITIZEN AND, WHEN PRACTICAL AND POSSIBLE, TO MAKE REASONABLE

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

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

CONTRIBUTIONS WHICH ARE BENEFICIAL TO THE COMMUNITY AND PARALLEL TO OUR
EXEMPT PURPOSE.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

COMMONWEALTH HEALTH CORPORATION

Employer identification number

31-1118087

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

☐ First-class or charter travel

☐ Travel for companions

☐ Tax indemnification and gross-up payments

☒ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (e.g., maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

1b X

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

2 X

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

☒ Compensation committee

☒ Independent compensation consultant

☐ Form 990 of other organizations

☒ Written employment contract

☒ Compensation survey or study

☒ Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment from the organization or a related organization?

4a X

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

4b X

c Participate in, or receive payment from, an equity-based compensation arrangement?

4c X

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

5a X

b Any related organization?

5b X

If "Yes" to line 5a or 5b, describe in Part III

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

6a X

b Any related organization?

6b X

If "Yes" to line 6a or 6b, describe in Part III

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

7 X

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

8 X

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

9

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

Schedule J (Form 990) 2010

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

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 JOHN DESMARAIS	(i) 492,979.	0.	177,503.	113,515.	11,582.	795,579.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
2 CONNIE D SMITH	(i) 393,243.	0.	75,417.	28,936.	6,703.	504,299.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
3 RONALD G SOWELL	(i) 344,712.	0.	54,311.	35,872.	12,268.	447,163.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
4 JEAN CHERRY	(i) 343,371.	0.	30,541.	38,236.	12,668.	424,816.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
5 SARAH MOORE	(i) 203,586.	0.	9,603.	107,089.	9,072.	329,350.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
6 BETSY KULLMAN	(i) 216,228.	0.	9,916.	110,954.	12,614.	349,712.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
7 WALLACE R CARTER	(i) 707,237.	0.	2,778.	29,390.	21,725.	761,130.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
8 PAUL M MOORE	(i) 707,606.	0.	2,778.	22,636.	21,357.	754,377.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
9 BETH A COOPER	(i) 555,099.	0.	2,250.	11,371.	19,150.	587,870.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
10 MICHAEL P BYRNE	(i) 552,011.	0.	4,098.	30,151.	15,922.	602,182.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
11 DONALD BROWN	(i) 538,744.	0.	1,920.	7,265.	22,092.	570,021.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
12							
13							
14							
15							
16							

Schedule J (Form 990) 2010

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information

DISCRETIONARY SPENDING ACCOUNT INFORMATION**SCHEDULE J, LINE 1A**

THE FOLLOWING COMMONWEALTH HEALTH CORPORATION EXECUTIVES HAVE A

DISCRETIONARY SPENDING ACCOUNT AVAILABLE TO THEM AS PART OF THEIR OVERALL

TOTAL TAXABLE COMPENSATION REPORTED ON FORM W2: JOHN DESMARAIS, CONNIE

SMITH, RONALD SOWELL, JEAN CHERRY, SARAH MOORE, BETSY KULLMAN.

SUPPLEMENTAL COMPENSATION INFORMATION**SCHEDULE J, LINE 4B**

CERTAIN EXECUTIVES OF COMMONWEALTH HEALTH CORPORATION PARTICIPATE IN A

SUPPLEMENTAL RETIREMENT PLAN. THE CURRENT YEAR INCREASE IN THE ACCRUED

BENEFIT, AS ACTUARIALLY DETERMINED, IS REPORTED AS COMPENSATION. THE

FOLLOWING ARE THE INDIVIDUALS PARTICIPATING IN THE PLAN AND THE CURRENT

YEAR INCREASES REPORTED AS COMPENSATION:

JOHN DESMARAIS \$41,804

CONNIE SMITH \$42,075

RONALD SOWELL \$42,133

JEAN CHERRY \$21,349

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

TRANSITION OF PRESIDENT/CEO

JOHN DESMARAIS, PRESIDENT AND CHIEF EXECUTIVE OFFICER, RETIRED FROM COMMONWEALTH HEALTH CORPORATION ON DECEMBER 24, 2010. MR. DESMARAIS WAS APPOINTED TO SERVE ON THE BOARD OF DIRECTORS OF THE ORGANIZATION SUBSEQUENT TO HIS RETIREMENT. UPON MR. DESMARIAS' RETIREMENT, CONNIE SMITH, WAS APPOINTED PRESIDENT AND CHIEF EXECUTIVE OFFICER BY THE BOARD OF DIRECTORS OF COMMONWEALTH HEALTH CORPORATION. PRIOR TO DECEMBER 24, 2010, MS. SMITH SERVED AS CHIEF OPERATING OFFICER OF COMMONWEALTH HEALTH CORPORATION.

COMPENSATION REPORTED FOR MS. SMITH FOR THE FISCAL YEAR ENDED MARCH 31, 2011 RELATES TO HER SERVICES RENDERED AS CHIEF OPERATING OFFICER PRIOR TO DECEMBER 24, 2010 AND CHIEF EXECUTIVE OFFICER SUBSEQUENT TO DECEMBER 24, 2010. COMPENSATION REPORTED FOR MR. DESMARAIS IS FOR SERVICES RENDERED AS THE CHIEF EXECUTIVE OFFICER OF COMMONWEALTH HEALTH CORPORATION AND HE IS AN UNCOMPENSATED BOARD MEMBER.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete if the organization answered**
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

2010

**Open To Public
Inspection**

Name of the organization

COMMONWEALTH HEALTH CORPORATION

Employer identification number

31-1118087

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

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

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year
under section 4958 ▶ \$

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
Total ▶ \$										

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

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

Schedule L (Form 990 or 990-EZ) 2010

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) CHRIS DESMARAIS	WIFE OF J DESMARAIS	237,593	COMP OF WIFE - SEE PART V		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS

SCH L, PART IV, COLUMN D

JOHN DESMARAIS SERVED AS PRESIDENT AND CEO OF COMMONWEALTH HEALTH

CORPORATION ("CHC"). MR. DESMARAIS' WIFE, CHRIS DESMARAIS, WAS EMPLOYED

BY CHC THROUGH DECEMBER, 2010 AS SENIOR VICE PRESIDENT OF QUALITY.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

► **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
► **Attach to Form 990.**

OMB No 1545-0047

2010

**Open To Public
Inspection**

Name of the organization

COMMONWEALTH HEALTH CORPORATION

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Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (<u>ATCH 1</u>)		13.	347,379.	
26 Other ► (<u> </u>)				
27 Other ► (<u> </u>)				
28 Other ► (<u> </u>)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0.

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

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

Schedule M (Form 990) (2010)

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.ATTACHMENT 1SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>(A) CHECK</u>	<u>(B) NUMBER OF CONTRIBUTIONS</u>	<u>(C) REVENUES REPORTED</u>	<u>(D) METHOD OF DETERMINING</u>
HOSPITALITY HOUSE	X	13.	347,379.	FMV
TOTALS		<u>13.</u>	<u>347,379.</u>	

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

COMMONWEALTH HEALTH CORPORATION

Employer identification number

31-1118087

PROGRAM SERVICE ACCOMPLISHMENTS

FORM 990, PART III, LINE 4A

CHC HAS BEEN DETERMINED TO BE A PUBLICLY SUPPORTED ORGANIZATION DESCRIBED
IN SECTION 509(A) (2) OF THE CODE AND A CHARITABLE ORGANIZATION AS
DESCRIBED IN SECTION 501(C) (3) OF THE CODE AND IS EXEMPT FROM FEDERAL
INCOME TAXATION BY VIRTUE OF SECTIONS 501(A) AND 501(C) (3) OF THE CODE.

CHC IS A HOLDING COMPANY FOR A TOTAL OF ELEVEN FOR-PROFIT AND NONPROFIT
CORPORATIONS AND PARTNERSHIPS (COLLECTIVELY, THE "AFFILIATES") ENGAGED IN
VARIOUS ASPECTS OF THE HEALTHCARE INDUSTRY. CHC HAS ESTABLISHED VARIOUS
DIVISIONS FOR ITS OPERATIONS, INCLUDING (1) BOWLING GREEN WARREN COUNTY
COMMUNITY HOSPITAL ("THE MEDICAL CENTER"), (2) COMMONWEALTH HEALTH FREE
CLINIC, INC., (3) THE MEDICAL CENTER AT FRANKLIN, INC., (4) COMMONWEALTH
REGIONAL SPECIALTY HOSPITAL, INC., AND (5) VARIOUS FOR-PROFIT
CORPORATIONS AND PARTNERSHIPS.

THE MEDICAL CENTER - BOWLING GREEN CAMPUS

BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL'S BOWLING GREEN FACILITY
IS A GENERAL ACUTE CARE HOSPITAL LICENSED FOR 337 BEDS. IN 1980, THE
BOWLING GREEN FACILITY MOVED INTO A NEW, SIX-STORY, STATE-OF-THE-ART
FACILITY, OCCUPYING 298,000 SQUARE FEET ON A 17-ACRE CAMPUS. SINCE 1980,
BECAUSE OF AN EXPANDING DEMAND FOR OUTPATIENT SERVICES, SEVERAL ADDITIONS
TO THE BOWLING GREEN FACILITY HAVE BEEN MADE AND BOTH CLINICAL AND

Name of the organization	Employer identification number
COMMONWEALTH HEALTH CORPORATION	31-1118087

PATIENT AREAS HAVE BEEN RENOVATED AND MODERNIZED.

THE MEDICAL CENTER - SCOTTSVILLE FACILITY

TO MORE FULLY SERVE THE HEALTH NEEDS OF SOUTH CENTRAL KENTUCKY, THE MEDICAL CENTER MERGED IN OCTOBER 1996 WITH AN AFFILIATED ENTITY, HEALTH ENDOWMENT PROPERTIES A-C, INC., A KENTUCKY NON-STOCK, NONPROFIT CORPORATION, WHICH OWNED AND OPERATED THE MEDICAL CENTER AT SCOTTSVILLE (THE "SCOTTSVILLE FACILITY").

THE SCOTTSVILLE FACILITY IS COMPRISED OF A 25-BED CRITICAL ACCESS HOSPITAL AND 110 NURSING CARE BEDS. THESE BEDS ARE LOCATED IN A 76,000 SQUARE FOOT BUILDING OPENED IN 1996 ON APPROXIMATELY 13 ACRES OF LAND IN ALLEN COUNTY, NEAR SCOTTSVILLE, KENTUCKY.

IN ADDITION, CHC ENDORSED THE ESTABLISHMENT OF COMMONWEALTH HEALTH FOUNDATION ("THE FOUNDATION") FOR THE PURPOSE OF FOSTERING, SUPPORTING AND INITIATING ACTIVITIES FOR THE ADVANCEMENT OF THE HEALTH CARE OBJECTIVES OF CHC AND THE MEDICAL CENTER AND/OR AFFILIATED NON-PROFIT 501(C)(3) ORGANIZATIONS. THE CHAIRMAN OF CHC'S BOARD OF DIRECTORS, CHC'S PRESIDENT AND CEO, AND THE CHIEF FINANCIAL OFFICER OF THE MEDICAL CENTER SERVE AS EX OFFICIO DIRECTORS OF THE FOUNDATION. THEY ALL THREE ARE COUNTED FOR QUORUM PURPOSES AND HAVE THE RIGHTS AND PRIVILEGES OF OTHER DIRECTORS INCLUDING THE RIGHT TO VOTE ON ALL MATTERS PROPERLY BEFORE THE BOARD.

COMMONWEALTH HEALTH FREE CLINIC, INC.

Name of the organization

COMMONWEALTH HEALTH CORPORATION

Employer identification number

31-1118087

("CHFC") WAS ORGANIZED TO OPERATE A CLINIC, WHICH PROVIDES BASIC MEDICAL AND DENTAL DIAGNOSTIC AND TREATMENT SERVICES FOR CHARITABLE PURPOSES FOR THE "WORKING POOR" OF SOUTH-CENTRAL KENTUCKY. THE "WORKING POOR" ARE THOSE INDIVIDUALS WHO HAVE DONE THEIR BEST TO STAY IN THE WORK FORCE BUT DO NOT HAVE INSURANCE OR ANY FORM OF SOCIAL ASSISTANCE AND DO NOT HAVE THE MEANS TO PAY FOR THEIR HEALTHCARE. CHFC OFFERS SERVICES INCLUDING: NON-EMERGENCY CLINICAL SERVICES, DENTISTRY, SENIOR CITIZEN'S PHARMACEUTICAL PROGRAM, COMMUNITY HEALTH EDUCATION AND COUNSELING, DISEASE/CONDITION SPECIFIC EDUCATION AND COUNSELING. IN ADDITION, THE DENTAL PROGRAM HAS BEEN EXPANDED TO INCLUDE INDIVIDUALS WITH INCOME AT OR BELOW 225% OF FEDERAL POVERTY GUIDELINES.

COMMONWEALTH REGIONAL SPECIALTY HOSPITAL IS A LONG-TERM ACUTE CARE HOSPITAL THAT OPERATES AS A HOSPITAL WITHIN A HOSPITAL BY LEASING 28 BEDS FROM THE MEDICAL CENTER ON THE MEDICAL CENTER'S BOWLING GREEN CAMPUS. IT IS AN ACUTE CARE HOSPITAL FOR THOSE PATIENTS REQUIRING AN EXTENDED HOSPITAL STAY (ANTICIPATED LENGTH OF STAY BETWEEN 18-35 DAYS) AND GENERALLY HAVING COMPLEX OR CHRONIC MEDICAL CONDITIONS.

THE MEDICAL CENTER AT FRANKLIN, INC.

("MCF") OPERATES A HOSPITAL IN THE COMMUNITY OF FRANKLIN, SIMPSON COUNTY, KENTUCKY. THIS LOCATION IS JUST 20 MILES FROM THE MEDICAL CENTER'S BOWLING GREEN CAMPUS. MCF IS A MEDICARE DESIGNATED CRITICAL ACCESS HOSPITAL OFFERING ACUTE CARE INPATIENT AND OUTPATIENT PROGRAMS IN ITS 25 BED ACUTE CARE FACILITY.

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COMMONWEALTH HEALTH CORPORATION	31-1118087

CHC'S FOR-PROFIT ACTIVITIES INCLUDE URGENTCARE OF BOWLING GREEN, INC. ("URGENTCARE"), HILLCREST CREDIT AGENCY, COMMONWEALTH FINANCIAL RESOURCES AND CENTERCARE HEALTH BENEFIT PROGRAMS.

URGENTCARE IS A WHOLLY-OWNED CORPORATION WHICH SERVES AS A 50% OWNER IN A PRIMARY CARE CENTER.

CHC OWNS AND OPERATES SEVERAL PHYSICIAN PRACTICES EMPLOYING GENERAL PRACTITIONERS, CARDIAC SURGEONS, VASCULAR SURGEONS, NEUROLOGISTS, OBSTETRIC/GYNECOLOGISTS, AND PSYCHIATRISTS. IN ADDITION, CHC OPERATES AND PROVIDES VARIOUS CORPORATE SUPPORT SERVICES INCLUDING PATIENT BILLING, COLLECTIONS, ACCOUNTING, MATERIALS MANAGEMENT, ENGINEERING, SECURITY, HUMAN RESOURCES, INFORMATION SYSTEMS, AND ADMINISTRATIVE SUPPORT. CHC HAS ACQUIRED THE PHYSICIAN PRACTICES IN ORDER TO ATTRACT AND RETAIN HIGHLY SKILLED PHYSICIANS IN SPECIALTIES THAT SUPPORT THE MISSION OF CHC AND ITS AFFILIATES.

SINCE 1990, CHC'S WHOLLY-OWNED CENTERCARE HEALTH BENEFITS PROGRAM ("CENTERCARE"), A PREFERRED PROVIDER ORGANIZATION (PPO), HAS ASSISTED EMPLOYERS IN MANAGING THE RISING COST OF THEIR HEALTHCARE. THE PPO OFFERS EMPLOYER GROUPS IN THIS REGION A COMPREHENSIVE NETWORK OF PHYSICIANS AND FACILITIES WITH GREATER COST SAVINGS POTENTIAL THAN OTHER NATIONAL ORGANIZATIONS. TODAY, CENTERCARE SERVICES OVER 105,000 MEMBERS BY PROVIDING ACCESS TO OVER 12,000 PROVIDERS AND 150+ HOSPITALS IN

Name of the organization

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COMMONWEALTH HEALTH CORPORATION

31-1118087

KENTUCKY, TENNESSEE, INDIANA, OHIO, AND ILLINOIS.

COMMONWEALTH HEALTH CORPORATION ("CHC") WORKS TO FULLFILL ITS MISSION OF CARING FOR PEOPLE AND IMPROVING THE QUALITY OF LIFE IN THE COMMUNITIES IT SERVES. IN FULFILLING ITS MISSION, CHC DIRECTLY OR INDIRECTLY SPONSORS OR PARTICIPATES IN THE FOLLOWING ACTIVITIES:

OVERVIEW OF SPECIFIC AREAS

THE COMMONWEALTH HEALTH FREE CLINIC, INC. ("FREE CLINIC") IS A SECTION 501(C)(3) ORGANIZATION THAT PROVIDES COMPLETELY FREE BASIC MEDICAL AND DENTAL DIAGNOSTIC AND TREATMENT SERVICES FOR THOSE QUALIFYING INDIVIDUALS WITH NO INSURANCE AND NO ABILITY TO PAY. ELDERLY INDIVIDUALS ALSO QUALIFY FOR PRESCRIPTIONS. MANY PHYSICIANS AND DENTISTS DONATE THEIR TIME AND CHC PROVIDES A FULL TIME ADMINISTRATOR AND SUPPORTING STAFF. FURTHERMORE, PHARMACEUTICAL COMPANIES, THEIR REPRESENTATIVES, OTHER MEDICAL SUPPLIERS, AND PHYSICIANS ALSO PROVIDE FREE PRESCRIPTION DRUGS AND OTHER NEEDED ITEMS FOR DISTRIBUTION TO PATIENTS.

FROM THE BEGINNING, CHC AND THE MEDICAL CENTER MADE A COMMITMENT TO BE NOT ONLY AN EXCELLENT MEDICAL FACILITY BUT ALSO THE PREEMINENT RESOURCE FOR HEALTH CARE INFORMATION IN WESTERN AND SOUTH CENTRAL KENTUCKY. THIS PHILOSOPHY GAVE BIRTH TO THE THE MEDICAL CENTER'S COMMUNITY WELLNESS PROGRAM. THIS PROGRAM PROVIDES FREE EDUCATIONAL PROGRAMS TO THE

Name of the organization

COMMONWEALTH HEALTH CORPORATION

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COMMUNITY AND WORK SITES ON PREVENTION, WELLNESS, HEALTH, LIFESTYLE AND DISEASE MANAGEMENT.

CHC AND THE MEDICAL CENTER SPONSOR THE HEALTH AND WELLNESS CENTER ("CENTER") IN THE GREENWOOD MALL IN BOWLING GREEN, KENTUCKY. THE CENTER PROVIDES FREE HEALTH EDUCATION SERVICES TO THE COMMUNITY AND IS STAFFED BY REGISTERED NURSES WHO ANSWER QUESTIONS, ASSIST WITH FREE HEALTH SCREENINGS AND COORDINATE OTHER ACTIVITIES. EACH MONTH THE CENTER FEATURES A DIFFERENT FREE SCREENING SUCH AS CHOLESTEROL, GLUCOSE, DEPRESSION, HEARING, OR PULMONARY FUNCTION. PRESENTATIONS AND PROGRAMS ARE PROVIDED DURING THE WEEK BY A VARIETY OF HEALTHCARE PROVIDERS. SUPPORT GROUPS ALSO MEET AT THE CENTER.

ANNUALLY, CHC AND ITS CORPORATE AFFILIATES PROMOTE PARTICIPATION IN THE AMERICAN CANCER SOCIETY'S RELAY FOR LIFE PROGRAM AND THE AMERICAN HEART ASSOCIATION'S HEART WALK. IN ADDITION, CHC AND THE MEDICAL CENTER ENCOURAGE PHYSICAL ACTIVITY BY SPONSORING THE MEDICAL CENTER 10K CLASSIC AND CHILDREN'S CLASSIC, EVENTS WHICH COMBINE SEPARATE ACTIVITIES FOR THOSE WHO WANT TO WALK OR RUN COMPETITIVELY. ANNUALLY, OVER 2,000 INDIVIDUALS PARTICIPATE IN THE 10K AND CHILDREN'S CLASSIC EVENTS.

ANNUALLY, CHC AND THE MEDICAL CENTER SPONSOR A COMMUNITY-WIDE HEALTH AND WELLNESS EXPO AT A LOCAL CONVENTION CENTER. THIS EVENT PROVIDES VARIOUS HEALTH SCREENINGS AND OFFERS CITIZENS CONCENTRATED ACCESS TO BOTH INFORMATION REGARDING MANY COMMUNITY HEALTHCARE RESOURCES AND TO THE

Name of the organization	Employer identification number
COMMONWEALTH HEALTH CORPORATION	31-1118087

STAFF WHO WORK WITH THESE COMMUNITY HEALTHCARE AGENCIES.

CHC AND THE MEDICAL CENTER'S SENIOR HEALTH CARE NETWORK PROVIDE FREE WEEKLY EXERCISE PROGRAMS TO MEET THE SPECIFIC NEEDS OF PEOPLE OVER 55. THE CLASSES ARE OFFERED IN VARIOUS LOCATIONS. A PERSONAL ADVISOR ASSISTS SENIOR CITIZENS IN FILLING OUT MEDICARE AND OTHER INSURANCE FORMS. FREE HEALTH SCREENINGS CHECKING BLOOD PRESSURE, BLOOD SUGAR LEVELS, CHOLESTEROL AND MORE ARE PROVIDED TWICE PER MONTH IN BOWLING GREEN AND SURROUNDING COUNTIES.

CHC AND THE MEDICAL CENTER SPONSOR THE WOMEN'S CENTER WHICH PROVIDES FOR THE SPECIAL NEEDS OF WOMEN INCLUDING HEALTHCARE SERVICES, PERSONAL EDUCATION ON SELF-EXAMINATIONS, EXERCISE AND NUTRITION, A LUNCHEON SERVICE ON WOMEN'S HEALTH AND PROFESSIONAL CONCERNS, AND A NEWSLETTER. IN ADDITION, CHC AND THE MEDICAL CENTER SPONSOR THE MEN'S HEALTH ALLIANCE WHICH OFFERS MEMBERS A VARIETY OF HEALTH-RELATED BENEFITS INCLUDING ANNUAL HEALTH SCREENINGS.

WITH THE SUPPORT OF CHC, THE MEDICAL CENTER IS WELL EQUIPPED FOR THE MOST COMMON CARDIAC PROBLEMS INCLUDING THE ABILITY TO PERFORM CARDIAC CATHETERIZATIONS, OPEN HEART SURGERY AND TO PROVIDE CARDIAC REHABILITATION. THE MEDICAL CENTER ALSO OFFERS CHEMOTHERAPY AND DIAGNOSTIC RADIOGRAPHY FOR CANCER SCREENING AND TREATMENT. OTHER SERVICES THAT CAN BE PROVIDED ON AN OUTPATIENT BASIS INCLUDE: EEG/EMG, EKG, ENDOSCOPY, IV THERAPY, DIGITAL MAMMOGRAPHY, NUCLEAR MEDICINE,

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PHYSICAL THERAPY, RADIOLOGY (CT, ULTRASOUND) RESPIRATORY THERAPY AND
VASCULAR STUDIES.

CHC'S CONTRIBUTION TO OUR COMMUNITIES

DISPLAYED BELOW IS A DETAILED LIST OF HOW OVER \$50.4 MILLION IN BENEFITS
WERE PROVIDED DIRECTLY TO THE COMMUNITY BY COMMONWEALTH HEALTH
CORPORATION AND ITS AFFILIATES INCLUDING: THE MEDICAL CENTER (BOWLING
GREEN AND SCOTTSVILLE CAMPUSES), THE MEDICAL CENTER AT FRANKLIN,
COMMONWEALTH HEALTH FREE CLINIC, AND COMMONWEALTH REGIONAL SPECIALTY
HOSPITAL:

CHARITY CARE (FREE OR DISCOUNTED CARE FOR UNINSURED PEOPLE WHOSE INCOMES
MET CERTAIN POVERTY GUIDELINES): \$11,907,036

UNPAID COST OF MEDICAID: \$6,723,264

HEALTH PROFESSIONAL EDUCATION (SCHOLARSHIPS AND FUNDING FOR EDUCATION):
\$3,067,519

COMMUNITY HEALTH SERVICES (INCLUDES THE COMMONWEALTH FREE CLINIC, FREE
COMMUNITY FAIRS, SCREENINGS, PATIENT EDUCATION CLASSES AND HEALTH AND
WELLNESS PROJECTS): \$4,679,440

SUBSIDIZED HEALTH SERVICES (INCLUDES EMERGENCY CARE AND BEHAVIORAL HEALTH

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SERVICES FOR WHICH REIMBURSEMENTS DO NOT COVER THE FULL COST AND KENTUCKY

PROVIDER TAX TO FUND CARE): \$4,748,145

FINANCIAL AND IN-KIND DONATIONS: \$744,655

UNPAID COST OF MEDICARE: \$19,497,833

BAD DEBT (SERVICES PROVIDED IN WHICH PAYMENT IS EXPECTED, BUT NEVER

RECEIVED, STATED AT COST): \$4,481,431

COMMUNITY ECONOMIC DEVELOPMENT: \$2,575,109

TOTAL CHC COMMUNITY BENEFIT: \$58,424,432

REVIEW OF FORM 990

PART VI, SECTION B, LINE 11

FORM 990 IS PLACED ELECTRONICALLY ON A COMPANY WEBSITE USED TO SHARE INFORMATION WITH BOARD MEMBERS. EACH BOARD MEMBER IS PROVIDED ACCESS TO THIS WEBSITE AND IS ASKED TO REVIEW FORM 990 PRIOR TO A DESIGNATED DATE ON WHICH THE RETURN WILL BE FILED. AT LEAST TWO WEEKS OF ADVANCE NOTICE IS GIVEN TO BOARD MEMBERS SO THEY MAY REVIEW THE RETURN.

MONITORING THE CONFLICT OF INTEREST POLICY

PART VI, SECTION B, LINE 12

Name of the organization

Employer identification number

COMMONWEALTH HEALTH CORPORATION

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THE COMMONWEALTH HEALTH CORPORATION (CHC) (APPLICABLE TO THE CORPORATION AND/OR ITS AFFILIATES) CODE OF CONDUCT EXPLICITLY STATES MEMBERS OF THE BOARD, ADMINISTRATION, THE MEDICAL STAFF AND ALL EMPLOYEES ARE EXPECTED TO AVOID CONFLICTS OF INTEREST. FURTHER, IT REQUIRES DISCLOSURE OF ANY POTENTIAL CONFLICTS OF INTEREST IN A TIMELY MANNER. ALL INDIVIDUALS SIGN AN ACKNOWLEDGEMENT UPON EMPLOYMENT THAT THEY HAVE RECEIVED A COPY OF THE CODE OF CONDUCT, ARE FAMILIAR WITH ITS CONTENT AND UNDERSTAND THEIR RESPONSIBILITIES TO AVOID NON-COMPLIANT ACTIVITY. CHC'S REGULATORY COMPLIANCE COMMITTEE (RCC) REVIEWS AND APPROVES ALL CONTRACTS FOR CHC AND/OR ITS AFFILIATES. THE REVIEW IS DESIGNED TO IDENTIFY POTENTIAL CONFLICTS OF INTEREST BY BOARD MEMBERS AND/OR OFFICERS. RCC MEMBERS ARE PROHIBITED FROM TAKING PART IN DECISION REGARDING TRANSACTIONS WITH WHICH HE/SHE HAS A CONFLICT OF INTEREST. ANNUALLY, WRITTEN INQUIRY IS MADE - BY QUESTIONNAIRE - OF BOARD MEMBERS AND OFFICERS SEEKING DISCLOSURE OF CONFLICTS OF INTEREST OR INFORMATION THAT RELATES TO FAMILY MEMBERS. TRANSACTIONS ARISING ARE REVIEWED BY MANAGEMENT AS THEY OCCUR.

PROCESS FOR DETERMINING COMPENSATION

PART VI, SECTION B, LINES 15A & 15B

COMPENSATION FOR THE CHIEF EXECUTIVE OFFICER IS SET BY THE REGULATORY COMPLIANCE COMMITTEE (RCC) OF THE BOARD OF DIRECTORS. COMPENSATION FOR OFFICERS OF THE CORPORATION IS REVIEWED BY THE SAME COMMITTEE. THE RCC RETAINS AN INDEPENDENT CONSULTANT TO CONDUCT AN ANNUAL SURVEY OF COMPENSATION FOR SIMILAR POSITIONS IN THE HEALTHCARE INDUSTRY AND USES ITS REPORT IN ITS COMPENSATION DECISION.

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MAKING DOCUMENTS AVAILABLE TO THE PUBLIC

PART VI, SECTION C, LINE 19

DOCUMENTS ARE MADE AVAILABLE IF REQUIRED, AND IN THE MANNER REQUIRED, BY
THE GOVERNING AGENCY OR BOND AUTHORITY.

TRANSITION OF PRESIDENT/CEO

FORM 990, PART VII

JOHN DESMARAIS, PRESIDENT AND CHIEF EXECUTIVE OFFICER, RETIRED FROM
COMMONWEALTH HEALTH CORPORATION ON DECEMBER 24, 2010. MR. DESMARAIS WAS
APPOINTED TO SERVE ON THE BOARD OF DIRECTORS OF THE ORGANIZATION
SUBSEQUENT TO HIS RETIREMENT. UPON MR. DESMARIAS' RETIREMENT, CONNIE
SMITH, WAS APPOINTED PRESIDENT AND CHIEF EXECUTIVE OFFICER BY THE BOARD
OF DIRECTORS OF COMMONWEALTH HEALTH CORPORATION. PRIOR TO DECEMBER 24,
2010, MS. SMITH SERVED AS CHIEF OPERATING OFFICER OF COMMONWEALTH HEALTH
CORPORATION.

COMPENSATION REPORTED FOR MS. SMITH FOR THE FISCAL YEAR ENDED MARCH 31,
2011 RELATES TO HER SERVICES RENDERED AS CHIEF OPERATING OFFICER PRIOR TO
DECEMBER 24, 2010 AND CHIEF EXECUTIVE OFFICER SUBSEQUENT TO DECEMBER 24,
2010. COMPENSATION REPORTED FOR MR. DESMARAIS IS FOR SERVICES RENDERED
AS THE CHIEF EXECUTIVE OFFICER OF COMMONWEALTH HEALTH CORPORATION AND HE
IS AN UNCOMPENSATED BOARD MEMBER.

RECONCILIATION OF NET ASSETS

Name of the organization

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COMMONWEALTH HEALTH CORPORATION

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FORM 990, PART XI, LINE 5

OTHER CHANGES IN NET ASSETS:

EQUITY TRANSFERS (\$ 785,158)

UNREALIZED GAINS \$ 174,185

(\$ 610,973)ATTACHMENT 1990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
HOY P. HODGES, ATTORNEY PO BOX 1865 BOWLING GREEN, KY 42102	LEGAL	690,732.
FLORIDA RADIOLOGY CONSULTANTS, PSC PO BOX 369 HAWTHORNE, FL 32640	RADIOLOGIST SVCS	481,785.
SCOTT, MURPHY & DANIEL, LLC PO BOX 2520 BOWLING GREEN, KY 42102	CONSTRUCTION	667,293.
RUSSELLVILLE RADIOLOGY CONSULTANTS, PSC PO BOX 6 RUSSELLVILLE, KY 42276	RADIOLOGIST SVCS	452,496.
PUGET SOUND IMAGING, PLLC 1823 TERRY AVE #3703 SEATTLE, WA 98101	RADIOLOGIST SVCS	378,625.
TOTAL COMPENSATION		<u>2,670,931.</u>

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990 ▶ See separate instructions.

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31-1118087

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

(a) Name, address, and EIN 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) BLUEGRASS OUTPATIENT CTR OF BOWLING GRN 26-3564003 800 PARK STREET BOWLING GREEN, KY 42101	OUTPATIENT	KY	5,105,252.	3,053,335.	N/A
(2) MEDICAL CENTER PHARMACY OF BOWLING GREEN 06-1778164 800 PARK STREET BOWLING GREEN, KY 42101	PHARMACY	KY	0.	0.	N/A
(3) MEDICAL CENTER EMS, LLC 56-2332847 800 PARK STREET BOWLING GREEN, KY 42101	EMERG MED SVC	KY	0.	0.	N/A
(4) -----					
(5) -----					
(6) -----					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) BOWLING GREEN WARREN CTY COMM HOSP CORP 61-0920842 800 PARK STREET BOWLING GREEN, KY 42101	HOSPITAL	KY	501(C)(3)	3	N/A		X
(2) THE MEDICAL CENTER AT FRANKLIN 61-1362001 800 PARK STREET BOWLING GREEN, KY 42101	HOSPITAL	KY	501(C)(3)	3	N/A		X
(3) COMMONWEALTH REGIONAL SPECIALTY HOSPITAL 54-2142034 800 PARK STREET BOWLING GREEN, KY 42101	HOSPITAL	KY	501(C)(3)	3	N/A		X
(4) COMMONWEALTH HEALTH FREE CLINIC, INC 61-1292739 800 PARK STREET BOWLING GREEN, KY 42101	HEALTHCARE	KY	501(C)(3)	3	N/A		X
(5) COMMONWEALTH HEALTH FOUNDATION, INC 61-1362000 800 PARK STREET BOWLING GREEN, KY 42101	SUPPORT	KY	501(C)(3)	7	N/A		X
(6) -----							
(7) -----							

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

Schedule R (Form 990) 2010

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) URGENTCARE PROPERTIES 61-11972 800 PARK STREET BG, KY 42101	REAL ESTATE	KY	N/A	EXCLUDED	140,615	1,143,468		X	0		X	51.0000
(2) MEDICAL PLAZA PTRS 61-1080340 800 PARK STREET BG, KY 42101	REAL ESTATE	KY	BGMCHC	EXCLUDED	0	0		X	0		X	0.0000
(3) -----												
(4) -----												
(5) -----												
(6) -----												
(7) -----												

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
(1) URGENTCARE OF BOWLING GREEN, INC 61-1035393 800 PARK STREET BOWLING GREEN, KY 42101	HEALTHCARE	KY	N/A	C	1,876,902	1,158,171	100.0000
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

Schedule R (Form 990) 2010

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

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		1a X
b Gift, grant, or capital contribution to other organization(s)		1b X
c Gift, grant, or capital contribution from other organization(s)		1c X
d Loans or loan guarantees to or for other organization(s)		1d X
e Loans or loan guarantees by other organization(s)		1e X
f Sale of assets to other organization(s)		1f X
g Purchase of assets from other organization(s)		1g X
h Exchange of assets		1h X
i Lease of facilities, equipment, or other assets to other organization(s)		1i X
j Lease of facilities, equipment, or other assets from other organization(s)		1j X
k Performance of services or membership or fundraising solicitations for other organization(s)		1k X
l Performance of services or membership or fundraising solicitations by other organization(s)		1l X
m Sharing of facilities, equipment, mailing lists, or other assets		1m X
n Sharing of paid employees		1n X
o Reimbursement paid to other organization for expenses		1o X
p Reimbursement paid by other organization for expenses		1p X
q Other transfer of cash or property to other organization(s)		1q X
r Other transfer of cash or property from other organization(s)		1r 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 other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)	THE MEDICAL CENTER AT FRANKLIN, INC.	A	6,670.	FMV
(2)	BOWLING GREEN WARREN COUNTY COMMUNITY HOSP.	O	334,662.	FMV
(3)	COMMONWEALTH HEALTH FOUNDATION	O	25.	FMV
(4)	COMMONWEALTH REGIONAL SPECIALTY HOSPITAL	O	47,932.	FMV
(5)	BOWLING GREEN WARREN COUNTY COMMUNITY HOSP.	J	453,820.	FMV
(6)	URGENTCARE PROPERTIES	J	111,828.	FMV

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, 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

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

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 other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)	COMMONWEALTH HEALTH FOUNDATION	L	308,633.	FMV
(2)	COMMONWEALTH HEALTH FREE CLINIC	L	499,992.	FMV
(3)	COMMONWEALTH HEALTH FREE CLINIC	O	3,237.	FMV
(4)	COMMONWEALTH HEALTH FOUNDATION	C	856,822.	FMV
(5)	COMMONWEALTH REGIONAL SPECIALTY HOSPITAL	Q	785,158.	FMV
(6)				

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) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No
(1) _____										
(2) _____										
(3) _____										
(4) _____										
(5) _____										
(6) _____										
(7) _____										
(8) _____										
(9) _____										
(10) _____										
(11) _____										
(12) _____										
(13) _____										
(14) _____										
(15) _____										
(16) _____										

Schedule R (Form 990) 2010

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Form **8868**

(Rev. January 2011)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file) You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on **e-file for Charities & Nonprofits**.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization	Employer identification number
	COMMONWEALTH HEALTH CORPORATION	31-1118087
	Number, street, and room or suite no. If a P O box, see instructions	
	800 PARK STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	BOWLING GREEN, KY 42102	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► JAMES LARRY VAUGHN

Telephone No ► 270 745-1500

FAX No ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 11/15, 20 11, to file the exempt organization return for the organization named above. The extension is for the organization's return for
- ☐ calendar year 20 _____ or
- ☒ tax year beginning 04/01, 20 10, and ending 03/31, 20 11.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 1-2011)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ☒ **X**
- Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Type or print File by the extended due date for filing your return. See instructions	Name of exempt organization	Employer identification number
	COMMONWEALTH HEALTH CORPORATION	31-1118087
	Number, street, and room or suite no. If a P O box, see instructions	
	800 PARK STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	BOWLING GREEN, KY 42102	

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of JAMES LARRY VAUGHN
Telephone No. 270 745-1500 FAX No.
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 4 I request an additional 3-month extension of time until 02/15, 20 12.
- 5 For calendar year , or other tax year beginning 04/01, 20 10, and ending 03/31, 20 11
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period
- 7 State in detail why you need the extension
ADDITIONAL TIME IS REQUIRED TO ACCUMULATE THE INFORMATION NECESSARY TO
FILE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b \$
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c \$

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Kim SciferTitle CPADate 11/9/11

Form 8868 (Rev. 1-2011)