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Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)	OMB No 1545-0047 <div>2011</div>
	▶ The organization may have to use a copy of this return to satisfy state reporting requirements	Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 04-01-2011 and ending 03-31-2012		D Employer identification number 31-1118087	
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending		E Telephone number (270) 745-1500	
C Name of organization COMMONWEALTH HEALTH CORPORATION INC Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite 800 PARK STREET City or town, state or country, and ZIP + 4 BOWLING GREEN, KY 42102		G Gross receipts \$ 71,540,003	
F Name and address of principal officer CONNIE D SMITH 800 PARK STREET Bowling Green, KY 42102		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ WWW.CHC.NET			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1984	M State of legal domicile KY

Part I		Summary	
Activities & Governance	1 Briefly describe the organization's mission or most significant activities COMMONWEALTH HEALTH CORPORATION'S MISSION IS TO CARE FOR PEOPLE AND IMPROVE THE QUALITY OF LIFE IN THE COMMUNITIES WE SERVE		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	18
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	16
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	538
6 Total number of volunteers (estimate if necessary)	6	0	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	5,370,905	
b Net unrelated business taxable income from Form 990-T, line 34	7b	1,612,902	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	856,822	395,540
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	55,179,352	57,768,590
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,183,179	1,616,744
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	710,743	713,607
		59,930,096	60,494,481
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	870,995	907,517
	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)	37,817,359	39,704,755
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	15,103,841	15,427,220
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	53,792,195	56,039,492
	19 Revenue less expenses Subtract line 18 from line 12	6,137,901	4,454,989
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	56,703,912	39,728,559
	21 Total liabilities (Part X, line 26)	15,990,337	15,635,925
	22 Net assets or fund balances Subtract line 21 from line 20	40,713,575	24,092,634

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			2013-09-01 Date	
	RONALD G SOWELL EXECUTIVE VP/CFO Type or print name and title				
Paid Preparer's Use Only	Preparer's signature	KIM SCIFRES	Date	Check if self-employed <input type="checkbox"/>	Preparer's taxpayer identification number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	BKD LLP 400 E MAIN ST STE 200 PO BOX 1196 BOWLING GREEN, KY 421021196			EIN
					Phone no (270) 781-0111

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 15,505,488 including grants of \$ 901,154) (Revenue \$ 22,677,132)
	SEE SCHEDULE O

4b (Code) (Expenses \$ 19,749,595 including grants of \$) (Revenue \$ 19,823,332)

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, OTORHINOLARYNGOLOGY (ENT), NEUROLOGY, HOSPITALISTS, OBSTETRICS, GYNECOLOGY, RADIOLOGY, PSYCHIATRY AND GENERAL MEDICINE.

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, A LONG-TERM ACUTE CARE HOSPITAL, AND ONE NURSING CARE FACILITY.

4d Other program services (Describe in Schedule O)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e	Total program service expenses	\$ 42,898,328
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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.	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.		No
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 for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II.		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		No
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.		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V.		No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		No
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.		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		No
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Part I.		No
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 U.S.? If "Yes," complete Schedule F, Part II and IV.		No
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 U.S.? If "Yes," complete Schedule F, Part III and IV.		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I.		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.		No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H.		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements.		

Part IV

Checklist of Required Schedules (continued)

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? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
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? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	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? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	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? <i>If "Yes," complete Schedule L, Part II</i>	26		No
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? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	Yes	
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 owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance						
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>						
		Yes	No			
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. .	1a	245			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes			
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return. .	2a	538			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes			
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	Yes			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?	4a				No
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				No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b				No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a				No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a				No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c				No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e				No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f				No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				
8	Sponsoring organizations maintaining donor advised funds 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. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state.	13a				
b	Enter the aggregate 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 aggregate amount of reserves on hand.	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a				No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b				

Part VI

Governance, Management, and Disclosure

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

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	18	
b	Enter the number of voting members included in line 1a, above, who are independent	1b	16	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	17-KY
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request	
19	Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.	
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 Contractors

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JERRY E BAKER DIRECTOR	2 0	X						0	0	0
(2) JOHN BLACKBURN MD DIRECTOR	2 0	X						13,000	0	0
(3) DOUG GORMAN DIRECTOR	2 0	X						0	0	0
(4) JUDGE MICHAEL BUCHANON DIRECTOR	2 0	X						0	0	0
(5) CATHY BISHOP VICE CHAIRPERSON	2 0	X		X				0	0	0
(6) MARK YURCHISIN MD DIRECTOR	2 0	X						5,914	0	0
(7) BEVERLY BOREN DIRECTOR	2 0	X						0	0	0
(8) BOB HOVIOUS DIRECTOR	2 0	X						0	0	0
(9) JOE NATCHER CHAIRMAN	2 0	X		X				0	0	0
(10) TONY WITTY DIRECTOR	2 0	X						0	0	0
(11) JIM SECREST SR DIRECTOR	2 0	X						0	0	0
(12) TOMMY HOLDERFIELD DIRECTOR	2 0	X						0	0	0
(13) ELI JACKSON III DMD SECRETARY	2 0	X		X				0	0	0
(14) JUDGE WILLIAM FUQUA DIRECTOR	2 0	X						0	0	0
(15) BRAD ODIL DIRECTOR	2 0	X						0	0	0
(16) CONNIE D SMITH DIRECTOR/PRESIDENT & CEO	40 0	X		X				731,518	0	28,142
(17) TOMMY LOVING DIRECTOR	2 0	X						0	0	0

Part VII

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MARK BIGLER MD DIRECTOR	2 0	X						0	0	0
(19) RONALD G SOWELL CFO/EXECUTIVE VICE PRESIDENT	40 0			X				425,578	0	42,344
(20) JEAN CHERRY CIO/EXECUTIVE VICE PRESIDENT	40 0			X				442,048	0	37,151
(21) SARAH MOORE EXECUTIVE VICE PRESIDENT	40 0			X				233,775	0	96,714
(22) BETSY KULLMAN CNO/EXECUTIVE VICE PRESIDENT	40 0			X				246,276	0	91,892
(23) WALLACE R CARTER MD, CARDIOVASCULAR SURGEON	40 0					X		707,872	0	53,465
(24) PAUL M MOORE MD, CARDIOVASCULAR SURGEON	40 0					X		710,283	0	47,127
(25) Narendra Nathoo PHYSICIAN	40 0					X		412,264	0	16,806
(26) MICHAEL P BYRNE MD, CARDIOVASCULAR SURGEON	40 0					X		556,501	0	51,455
(27) DONALD BROWN MD, CARDIOVASCULAR SURGEON	40 0					X		540,311		34,771
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								5,025,340	0	499,867

2

Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization▶50

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1

Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
HOY P HODGES PO BOX 1865 BOWLING GREEN, KY 42102	ATTORNEY SERVICES	704,278
MONROE COUNTY RADIOLOGY MRI 319 VINE STREET UNIT 510 PHILADELPHIA, PA 19106	RADIOLOGIST SERVICES	352,702
FLORIDA RADIOLOGY SERVICES PA PO BOX 369 HAWTHORNE, FL 32640	RADIOLOGIST SERVICES	329,400
SCOTT MURPHY DANIEL LLC PO BOX 2520 BOWLING GREEN, KY 42102	CONSTRUCTION	261,727
RUSSELLVILLE RADIOLOGY CONSULTANTS PO BOX 6 RUSSELLVILLE, KY 42276	RADIOLOGIST SERVICES	238,936
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶17		

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	395,540			
	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 \$ _____					
	h	Total. Add lines 1a-1f		395,540			
Program Service Revenue			Business Code				
	2a	PHYSICIAN SERVICES	900099	19,823,332	19,823,332		
	b	REHABILITATIVE SERVICES	900099	9,897,221	9,897,221		
	c	ADMINISTRATIVE PROGRAMS	561000	28,048,037	22,677,132	5,370,905	
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		57,768,590			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		1,350,615			1,350,615
	4	Income from investment of tax-exempt bond proceeds . .		0			
	5	Royalties		0			
	6a	Gross rents	(i) Real 139,696	(ii) Personal			
	b	Less rental expenses	272,838				
	c	Rental income or (loss)	-133,142				
	d	Net rental income or (loss)		-133,142			-133,142
	7a	Gross amount from sales of assets other than inventory	(i) Securities 11,038,813	(ii) Other			
	b	Less cost or other basis and sales expenses	10,772,684				
	c	Gain or (loss)	266,129				
	d	Net gain or (loss)		266,129			266,129
	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	846,749			846,749	
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		846,749				
12	Total revenue. See Instructions		60,494,481	52,397,685	5,370,905	2,330,351	

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)

Check if Schedule O contains a response to any question in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	901,154	901,154		
2	Grants and other assistance to individuals in the United States See Part IV, line 22	6,363	6,363		
3	Grants and other assistance to governments, organizations, and individuals outside the United States 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	2,394,352	1,632,165	762,187	
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	29,514,249	22,138,944	7,375,305	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,971,496	895,790	1,075,706	
9	Other employee benefits	3,947,587	2,558,860	1,388,727	
10	Payroll taxes	1,877,071	1,255,215	621,856	
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	190,120	126,932	63,188	
c	Accounting	166,805	35,150	131,655	
d	Lobbying	0			
e	Professional fundraising See Part IV, line 17	0			
f	Investment management fees	0			
g	Other	7,627,881	6,860,811	767,070	
12	Advertising and promotion	131,625	100,908	30,717	
13	Office expenses	1,463,587	1,105,441	358,146	
14	Information technology	255,759	220,547	35,212	
15	Royalties	0			
16	Occupancy	1,049,207	945,345	103,862	
17	Travel	372,896	226,363	146,533	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	297,404	247,285	50,119	
23	Insurance	547,519	426,098	121,421	
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	1,446,533	1,446,533		
b	TAXES AND LICENSES	542,642	484,036	58,606	
c	MEDICAL SUPPLIES	397,538	397,538		
d	RECRUITING	884,312	877,876	6,436	
e					
f	All other expenses	53,392	8,974	44,418	
25	Total functional expenses. Add lines 1 through 24f	56,039,492	42,898,328	13,141,164	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)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			3,820,028	1	4,310,328
	2	Savings and temporary cash investments			19,488,746	2	21,821,640
	3	Pledges and grants receivable, net			819,440	3	549,893
	4	Accounts receivable, net			1,790,478	4	2,084,471
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			0	5	0
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L			0	6	0
	7	Notes and loans receivable, net			2,598,595	7	2,826,335
	8	Inventories for sale or use			37,047	8	41,613
	9	Prepaid expenses and deferred charges			468,006	9	487,508
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a	16,869,989			
	b	Less: accumulated depreciation	10b	10,339,627	6,541,371	10c	6,530,362
	11	Investments—publicly traded securities			0	11	0
	12	Investments—other securities. See Part IV, line 11			0	12	0
	13	Investments—program-related. See Part IV, line 11			21,140,201	13	1,076,409
	14	Intangible assets			0	14	0
	15	Other assets. See Part IV, line 11			0	15	0
	16	Total assets. Add lines 1 through 15 (must equal line 34)			56,703,912	16	39,728,559
Liabilities	17	Accounts payable and accrued expenses			11,573,151	17	10,426,309
	18	Grants payable			0	18	0
	19	Deferred revenue			0	19	0
	20	Tax-exempt bond liabilities			0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			0	21	0
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			0	22	0
	23	Secured mortgages and notes payable to unrelated third parties			1,185,544	23	1,084,230
	24	Unsecured notes and loans payable to unrelated third parties			0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			3,231,642	25	4,125,386
	26	Total liabilities. Add lines 17 through 25			15,990,337	26	15,635,925
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			40,713,575	27	24,092,634
	28	Temporarily restricted net assets			0	28	0
	29	Permanently restricted net assets			0	29	0
	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			40,713,575	33	24,092,634
	34	Total liabilities and net assets/fund balances			56,703,912	34	39,728,559

Part XI Reconciliation of Net Assets

Check 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	60,494,481
2	Total expenses (must equal Part IX, column (A), line 25)	2	56,039,492
3	Revenue less expenses Subtract line 2 from line 1	3	4,454,989
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	40,713,575
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-21,075,930
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	24,092,634

Part XII Financial Statements and Reporting

Check 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?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
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 separated 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?		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization COMMONWEALTH HEALTH CORPORATION INC	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 **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 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	
Total									

Part II

Support Schedule for Organizations Described in IRC 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	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
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 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage						
14 Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))		14				
15 Public Support Percentage for 2010 Schedule A, Part II, line 14		15				
16a 33 1/3% support test—2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						
b 33 1/3% support test—2010. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						
17a 10%-facts-and-circumstances test—2011. 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						
b 10%-facts-and-circumstances test—2010. 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						
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions						

Part IIISupport Schedule for Organizations Described in IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	52,655	733,203	610,946	856,822	395,540	2,649,166
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	45,168,157	50,908,723	51,133,280	56,024,878	58,615,339	261,850,377
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total. Add lines 1 through 5	45,220,812	51,641,926	51,744,226	56,881,700	59,010,879	264,499,543
7aAmounts included on lines 1, 2, and 3 received from disqualified persons	15,639,810	15,756,875	15,798,480	15,794,838	15,320,268	78,310,271
bAmounts 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						
cAdd lines 7a and 7b	15,639,810	15,756,875	15,798,480	15,794,838	15,320,268	78,310,271
8Public Support (Subtract line 7c from line 6)						186,189,272

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9Amounts from line 6	45,220,812	51,641,926	51,744,226	56,881,700	59,010,879	264,499,543
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	3,241,024	3,141,596	5,779,796	3,119,750	1,490,311	16,772,477
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
cAdd lines 10a and 10b	3,241,024	3,141,596	5,779,796	3,119,750	1,490,311	16,772,477
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0		0
13Total support (Add lines 9, 10c, 11 and 12.)	48,461,836	54,783,522	57,524,022	60,001,450	60,501,190	281,272,020
14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage		
15Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	66.195 %
16Public support percentage from 2010 Schedule A, Part III, line 15	16	63.794 %

Section D. Computation of Investment Income Percentage		
17Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17	5.963 %
18Investment income percentage from 2010 Schedule A, Part III, line 17	18	7.075 %
19a33 1/3% support tests—2011. 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	<input type="checkbox"/>	
b33 1/3% support tests—2010. 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	<input type="checkbox"/>	
20Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions	<input type="checkbox"/>	

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation 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).

Facts And Circumstances Test

Explanation

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, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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 <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

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

☐ Preservation of land for public use (e g , recreation or pleasure)☐ Preservation of an historically importantly land area
☐ Protection of natural habitat☐ Preservation of a certified historic structure
☐ Preservation of open space

2

Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, 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, 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 relating to these items

a

Revenues included in Form 990, Part VIII, line 1

► \$ _____

b

Assets included in Form 990, Part X

► \$ _____

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2011

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

3 Using the organization’s accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a** ☐ Public exhibition
- d** ☐ Loan or exchange programs
- b** ☐ Scholarly research
- e** ☐ Other
- c** ☐ Preservation for future generations

4 Provide a description of the organization’s collections and explain how they further the organization’s exempt purpose in Part 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 XIV and complete the following table

	Amount
1c	
1d	
1e	
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 XIV

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

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or 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

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

4 Describe in Part 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 property	(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		4,642,813	1,666,080	2,976,733
c Leasehold improvements				
d Equipment		9,361,024	8,621,176	739,848
e Other		92,790	52,371	40,419
Total. Add lines 1a-1e <i>(Column (d) should equal Form 990, Part X, column (B), line 10(c).)</i> ▶				6,530,362

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	60,494,481
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	56,039,492
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	4,454,989
4	Net unrealized gains (losses) on investments	4	-153,536
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-658,003
9	Total adjustments (net) Add lines 4 - 8	9	-811,539
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	3,643,450

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements	1	60,613,783
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-153,536
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	-153,536
3	Subtract line 2e from line 1	3	60,767,319
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	-272,838
c	Add lines 4a and 4b	4c	-272,838
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	60,494,481

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	56,312,330
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	272,838
e	Add lines 2a through 2d	2e	272,838
3	Subtract line 2e from line 1	3	56,039,492
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 should equal Form 990, Part I, line 18)	5	56,039,492

Part XIVSupplemental 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, 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.

Identifier	Return Reference	Explanation
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 2009. 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 2012 OR 2011. THE CORPORATION'S PRACTICE IS TO RECOGNIZE INTEREST AND/OR PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE.
REconciliation to audit report - Net Assets	Schedule D, Part XI,Line 8	----- Equity Transfer to Commonwealth Regional Specialty Hosp (\$390,991) Equity Transfer to Bowling Green Warren Co Comm Hosp (\$267,017) Rounding 5 ----- (\$658,003)
Reconciliation to audit report - REVENUES & EXPENSES	SCH D, PART XII, LINE 4B & SCH D, PART XIII, LINE 2D	----- RENTAL EXPENSE SHOWN NET OF REVENUE PER TAX RETURN \$272,838

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

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

OMB No 1545-0047

2011

Open to Public
Inspection

Employer identification number
31-1118087

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2

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

Part II

Grants and Other Assistance to 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. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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 FOUNDATION1906 COLLEGE HEIGHTS BLVD BOWLING GREEN,TX 42101	61-0459494	501(C)(3)	6,363				PROGRAM SUPPORT
(2) 101ST AIRBORNE DIVISION SUPPORT FUND PO BOX 929 2703 MICHIGAN AVE FORT CAMPBELL,KY 42223	75-1094916	501(C)(3)	55,000				PROGRAM SUPPORT
(3) Commonwealth Health Free Clinic800 Park Street Bowling Green, KY 42101	61-1292739	501(c)(3)	499,992				General Support
(4) Commonwealth Health Foundation800 Park Street Bowling Green, KY 42101	61-1362000	501(c)(3)	334,599				General Support

2

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

4

3

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

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) 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) SCHOLARSHIPS FOR STUDENTS AT WESTERN KY UNIVERSITY	2	6,363			

Part IV

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

Identifier	Return Reference	Explanation
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 CONTRIBUTIONS WHICH ARE BENEFICIAL TO THE COMMUNITY AND PARALLEL TO OUR EXEMPT PURPOSE

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

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

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax idemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)		
1b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain		
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?		
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		
<input checked="" type="checkbox"/> Compensation committee		
<input checked="" type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Form 990 of other organizations		
<input checked="" type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> 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?		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	Yes	
c Participate in, or receive payment from, an equity-based compensation arrangement?		No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
Only 501(c)(3) and 501(c)(4) organizations only 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?		No
b Any related organization?		No
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?		No
b Any related organization?		No
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		No
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 Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III		No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space needed.

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(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) CONNIE D SMITH	(i) (ii)	509,454 0	0 0	222,064 0	21,253 0	6,889 0	759,660 0	0 0
(2) RONALD G SOWELL	(i) (ii)	365,232 0	0 0	60,346 0	34,529 0	7,815 0	467,922 0	0 0
(3) JEAN CHERRY	(i) (ii)	364,739 0	0 0	77,309 0	28,842 0	8,309 0	479,199 0	0 0
(4) SARAH MOORE	(i) (ii)	228,185 0	0 0	5,590 0	90,018 0	6,696 0	330,489 0	0 0
(5) BETSY KULLMAN	(i) (ii)	240,426 0	0 0	5,850 0	79,262 0	12,630 0	338,168 0	0 0
(6) WALLACE R CARTER	(i) (ii)	705,094 0	0 0	2,778 0	30,636 0	23,829 0	762,337 0	0 0
(7) PAUL M MOORE	(i) (ii)	707,505 0	0 0	2,778 0	25,710 0	21,417 0	757,410 0	0 0
(8) Narendra Nathoo	(i) (ii)	411,351 0	0 0	913 0	0 0	16,806 0	429,070 0	0 0
(9) MICHAEL P BYRNE	(i) (ii)	552,403 0	0 0	4,098 0	36,057 0	15,398 0	607,956 0	0 0
(10) DONALD BROWN	(i) (ii)	538,391	0	1,920	12,366	22,405	575,082	0

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.

Identifier	Return Reference	Explanation
SUPPLEMENTAL COMPENSATION INFORMATION	SCHEDULE J, LINE 4B	----- CERTAIN EXECUTIVES OF COMMONWEALTH HEATH 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: CONNIE SMITH \$188,650 RONALD SOWELL \$53,974 JEAN CHERRY \$68,921

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

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

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
Total ▶ \$ _____										

Part III Grants or Assistance Benefitting Interested Persons.

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

(a) Name of interested person	(b)Relationship between interested person and the organization	(c)Amount of grant or type of assistance

Part IV

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) RONNIE MOORE	SARAH MOORE, OFFICER	46,999	COMP OF HUSBAND - SEE PART V		No

Part V

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

Identifier	Return Reference	Explanation
BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS	SCH L, PART IV, COLUMN D	----- SARAH MOORE SERVES AS AN OFFICER OF CHC MRS MOORE'S HUSBAND, RONNIE MOORE, IS EMPLOYED BY CHC

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 to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Open to Public
Inspection

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

Employer identification number

31-1118087

Identifier	Return Reference	Explanation
PROGRAM SERVICE ACCOMPLISHMENTS	FORM 990, PART III, LINE 4A	<p>----- 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 TWELVE NONPROFIT AND FOR-PROFIT 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 NONPROFIT AND FOR-PROFIT CORPORATIONS AND PARTNERSHIPS. CHC OWNS AND OPERATES NINE PHYSICIAN PRACTICES EMPLOYING GENERAL PRACTITIONERS, CARDIAC SURGEONS, VASCULAR SURGEONS, A NEUROSURGEON, NEUROLOGISTS, OBSTETRIC/GYNECOLOGISTS, HOSPITALISTS, AN OTOLARYNGOLOGIST AND PSYCHIATRISTS. 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. 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. 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 SERVES AS THE STATEWIDE NETWORK FOR TWO MANAGED CARE ORGANIZATIONS PROVIDING MEDICAID MANAGED CARE SERVICE FOR THE STATE OF KENTUCKY. IT ALSO SERVICES OVER 380,000 MEMBERS BY PROVIDING ACCESS TO OVER 17,000 PROVIDERS IN KENTUCKY, TENNESSEE, INDIANA, OHIO, AND ILLINOIS. SINCE 2008, CHC HAS BEEN THE SOLE OWNER OF BLUEGRASS OUTPATIENT CENTER OF BOWLING GREEN, LLC ("BLUEGRASS"). BLUEGRASS PROVIDES COMPREHENSIVE OUTPATIENT REHABILITATION THERAPY SERVICES. CHC'S FOR-PROFIT ACTIVITIES INCLUDE URGENTCARE OF BOWLING GREEN, INC. ("URGENTCARE"). URGENTCARE IS A WHOLLY-OWNED CORPORATION WHICH SERVES AS A 50% OWNER IN A PRIMARY CARE CENTER. BOWLING GREEN-WARREN COUNTY COMMUNITY HOSPITAL CORPORATION -----</p> <p>----- THE BOWLING GREEN-WARREN COUNTY COMMUNITY HOSPITAL CORPORATION IS A NON-STOCK, NONPROFIT KENTUCKY CORPORATION THAT OPERATES A HOSPITAL FACILITY IN BOWLING GREEN, KENTUCKY, UNDER THE NAME "THE MEDICAL CENTER" OR "THE MEDICAL CENTER AT BOWLING GREEN" AND, SINCE OCTOBER 1996, A HOSPITAL AND NURSING HOME FACILITY IN SCOTTSVILLE, KENTUCKY, UNDER THE NAME "THE MEDICAL CENTER AT SCOTTSVILLE." THE MEDICAL CENTER AT BOWLING GREEN. BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL'S BOWLING GREEN FACILITY IS A GENERAL ACUTE CARE HOSPITAL LICENSED FOR 337 BEDS, WITH 330 BEDS IN USE. 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 PATIENT AREAS HAVE BEEN RENOVATED AND MODERNIZED. TODAY, THE CAMPUS INCLUDES 56 ACRES AND THE BUILDINGS ON THE CAMPUS CONTAIN A TOTAL OF APPROXIMATELY 462,000 SQUARE FEET OF SPACE. IN ADDITION, THE HOSPITAL OPERATES THE WHOLLY OWNED MEDICAL CENTER EMS, LLC WHICH PROVIDES THE ONLY EMERGENCY MEDICAL SERVICE IN WARREN COUNTY. THE HOSPITAL IS ALSO A 50% PARTNER WITH ANOTHER NONPROFIT IN OPERATING THE NON-PROFIT BARREN RIVER REGIONAL CANCER CENTER, INC., AN OUTPATIENT ONCOLOGY CENTER LOCATED IN GLASGOW, KENTUCKY. THE MEDICAL CENTER AT SCOTTSVILLE. 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 IS COMPRISED OF A 25-BED CRITICAL ACCESS HOSPITAL AND 110 NURSING CARE BEDS. THESE BEDS ARE LOCATED IN AN APPROXIMATELY 85,000 SQUARE FOOT BUILDING ON APPROXIMATELY 13 ACRES OF LAND IN ALLEN COUNTY, NEAR SCOTTSVILLE, KENTUCKY. COMMONWEALTH HEALTH FREE CLINIC, INC. -----</p> <p>----- ("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</p>

Identifier	Return Reference	Explanation
PROGRAM SERVICE ACCOMPLISHMENTS	FORM 990, PART III, LINE 4A	<p>E 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, INC ----- 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. COMMONWEALTH HEALTH FOUNDATION ----- 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 OR HIS/HER DESIGNEE, 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.</p>

Identifier	Return Reference	Explanation
PROGRAM SERVICE ACCOMPLISHMENTS (CONT)		<p>----- FULFILLING THE MISSION ----- COMMONWEALTH HEALTH CORPORATION ("CHC") WORKS TO FULFILL 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 COMMUNITY BENEFIT ACTIVITIES -----</p> <p>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 MEDICAL CENTER'S COMMUNITY WELLNESS PROGRAM. THIS PROGRAM PROVIDES FREE EDUCATIONAL PROGRAMS TO THE COMMUNITY AND WORK SITES ON PREVENTION, WELLNESS, HEALTH, LIFESTYLE, AND DISEASE MANAGEMENT. CHC AND THE MEDICAL CENTER SPONSOR THE HEALTH AND WELLNESS CENTER ("CENTER") ON PROPERTY ADJACENT TO 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 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, PHYSICAL THERAPY, RADIOLOGY (CT, ULTRASOUND), RESPIRATORY THERAPY, AND VASCULAR STUDIES. CHC'S CONTRIBUTION TO OUR COMMUNITIES -----</p> <p>----- DISPLAYED BELOW IS A DETAILED LIST OF HOW OVER \$64.5 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) \$12,928,094. UNPAID COST OF MEDICAID \$7,497,509. HEALTH PROFESSIONAL EDUCATIO</p>

Identifier	Return Reference	Explanation
PROGRAM SERVICE ACCOMPLISHMENTS (CONT)		N (SCHOLARSHIPS AND FUNDING FOR EDUCATION) \$3,605,244 COMMUNITY HEALTH SERVICES (INCLUDES THE COMMONWEALTH FREE CLINIC, FREE COMMUNITY FAIRS, SCREENINGS, PATIENT EDUCATION CLASSES AND HEALTH AND WELLNESS PROJECTS) \$4,835,594 SUBSIDIZED HEALTH SERVICES (INCLUDES EMERGE NCY CARE AND BEHAVIORAL HEALTH SERVICES FOR WHICH REIMBURSEMENTS DO NOT COVER THE FULL COS T AND KENTUCKY PROVIDER TAX TO FUND CARE) \$5,029,384 FINANCIAL AND IN-KIND DONATIONS \$11 6,557 UNPAID COST OF MEDICARE \$23,132,132 BAD DEBT (SERVICES PROVIDED IN WHICH PAY MENT IS EXPECTED, BUT NEVER RECEIVED, STATED AT COST) \$6,018,420 COMMUNITY BUILDING ACTIVITIES \$1,300,668 ----- TOTAL CHC COMMUNITY BENEFIT \$64,463,602 =====

Identifier	Return Reference	Explanation
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

Identifier	Return Reference	Explanation
MONITORING THE CONFLICT OF INTEREST POLICY	PART VI, SECTION B, LINE 12	----- 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

Identifier	Return Reference	Explanation
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.

Identifier	Return Reference	Explanation
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

Identifier	Return Reference	Explanation
RECONCILIATION OF NET ASSETS	FORM 990, PART XI, LINE 5	----- OTHER CHANGES IN NET ASSETS EQUITY TRANSFERS (\$ 658,008) UNREALIZED LOSS (\$ 153,536) INVST IN AFFILIATES (\$20,264,394) ROUNDING \$8 ---- ----- (\$ 21,075,930)

Identifier	Return Reference	Explanation
AMENDED RETURN CHANGES		----- Schedule J, Column A(iii) was updated to reflect corrected amounts of taxable compensation for certain individuals paid by the filing organization or paid by a related organization. Corrected W-2s and amended 941s were also filed. Additionally, Part IX, Line 5 was updated to reflect corrected compensation paid to officers, directors, trustees and key employees.

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME CONNIE D SMITH TITLE DIRECTOR/PRESIDENT & CEO HOURS 10

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME RONALD G SOWELL TITLE CFO/EXECUTIVE VICE PRESIDENT HOURS 10

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME JEAN CHERRY TITLE CIO/EXECUTIVE VICE PRESIDENT HOURS 10

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME SARAH MOORE TITLE EXECUTIVE VICE PRESIDENT HOURS 10

Identifier	Return Reference	Explanation
HOURS DEVOTED FOR RELATED ORGANIZATION	FORM 990 PART VII	NAME BETSY KULLMAN TITLE CNO/EXECUTIVE VICE PRESIDENT HOURS 10

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.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

Employer identification number
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 800 PARK STREET BOWLING GREEN, KY 42101 26-3564003	OUTPATIENT	KY	5,339,399	3,456,193	NA
(2) MEDICAL CENTER PHARMACY OF BOWLING GREEN 800 PARK STREET BOWLING GREEN, KY 42101 06-1778164	PHARMACY	KY	0	0	NA
(3) MEDICAL CENTER EMS LLC 800 PARK STREET BOWLING GREEN, KY 42101 56-2332847	EMERG MED SVC	KY	0	0	NA

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 organization	
						Yes	No
(1) BOWLING GREEN WARREN CTY COMM HOSP CORP 800 PARK STREET BOWLING GREEN, KY 42101 61-0920842	HOSPITAL	KY	501(c)(3)	3	NA		No
(2) THE MEDICAL CENTER AT FRANKLIN 800 PARK STREET BOWLING GREEN, KY 42101 61-1362001	HOSPITAL	KY	501(c)(3)	3	NA		No
(3) COMMONWEALTH REGIONAL SPECIALTY HOSPITAL 800 PARK STREET BOWLING GREEN, KY 42101 54-2142034	HOSPITAL	KY	501(c)(3)	3	NA		No
(4) COMMONWEALTH HEALTH FREE CLINIC INC 800 PARK STREET BOWLING GREEN, KY 42101 61-1292739	HEALTHCARE	KY	501(c)(3)	3	NA		No
(5) COMMONWEALTH HEALTH FOUNDATION INC 800 PARK STREET BOWLING GREEN, KY 42101 61-1362000	SUPPORT	KY	501(c)(3)	7	NA		No

Part III

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) URGENTCARE PROPERTIES 800 PARK STREET BG, KY 42101 61-1197268	REAL ESTATE	KY	NA	EXCLUDED	162,513	1,100,711		No	0		No	51 000 %
(2) MEDICAL PLAZA PTRS 800 PARK STREET BG, KY 42101 61-1080340	REAL ESTATE	KY	BGWCCHC	EXCLUDED	0	0		No	0		No	0 %

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 800 PARK STREET BOWLING GREEN, KY 42101 61-1035393	HEALTHCARE	KY	NA	C	1,766,890	1,109,373	100 000 %

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on 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

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 (iv) rent from a controlled entity

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

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

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

e Loans or loan guarantees by related organization(s)

f Sale of assets to related organization(s)

g Purchase of assets from related organization(s)

h Exchange of assets with related organization(s)

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

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

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

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

m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n Sharing of paid employees with related organization(s)

o Reimbursement paid to related organization(s) for expenses

p Reimbursement paid by related organization(s) for expenses

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

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

Yes

No

1a

No

1b

Yes

1c

Yes

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

Yes

1k

No

1l

Yes

1m

No

1n

No

1o

Yes

1p

Yes

1q

No

1r

No

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) THE MEDICAL CENTER AT FRANKLIN INC	P	1,812,000	FMV
(2) BOWLING GREEN WARREN COUNTY COMMUNITY HOSP	P	29,638,000	FMV
(3) COMMONWEALTH HEALTH FREE CLINIC	B	499,992	FMV
(4) COMMONWEALTH HEALTH FOUNDATION	C	395,540	FMV
(5) COMMONWEALTH REGIONAL SPECIALTY HOSPITAL	B	361,000	FMV
(6) COMMONWEALTH HEALTH FOUNDATION	B	334,599	FMV

Schedule R (Form 990) 2011

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

[illegible]

Part VII

Supplemental Information

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

Identifier	Return Reference	Explanation	
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Software ID:
Software Version:
EIN: 31-1118087
Name: COMMONWEALTH HEALTH CORPORATION INC

Form 990, Schedule R, Part V - Transactions With Related Organizations

(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	P	1,812,000	FMV
(2) BOWLING GREEN WARREN COUNTY COMMUNITY HOSP	P	29,638,000	FMV
(3) COMMONWEALTH HEALTH FREE CLINIC	B	499,992	FMV
(4) COMMONWEALTH HEALTH FOUNDATION	C	395,540	FMV
(5) COMMONWEALTH REGIONAL SPECIALTY HOSPITAL	B	361,000	FMV
(6) COMMONWEALTH HEALTH FOUNDATION	B	334,599	FMV

Form

4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2011

Attachment
Sequence No 179

Department of the Treasury
Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Name(s) shown on return COMMONWEALTH HEALTH CORPORATION INC	Business or activity to which this form relates GENERAL DEPRECIATION	Identifying number 31-1118087
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	\$ 500,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$ 2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property Enter the amount from line 29	7		
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		
9 Tentative deduction Enter the smaller of line 5 or line 8	9		
10 Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10		
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		
13 Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A		
17 MACRS deductions for assets placed in service in tax years beginning before 2011	17	16,461
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	16,461
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost	
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28			
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions)					
43 Amortization of costs that began before your 2011 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	