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Form 990



Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

Information about Form 990 and its instructions is at [www.IRS.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 04-01-2013, 2013, and ending 03-31-2014

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

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)

800 PARK STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

BOWLING GREEN, KY 42102

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 subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website:

WWW.CHC.NET

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation

1984

M State of legal domicile

KY

Part I	Summary																																										
Activities & Governance	<div><div>1</div><div>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</div></div>																																										
	<div><div>2</div><div>Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets</div></div>																																										
Revenue	<table><tr><td>3</td><td>Number of voting members of the governing body (Part VI, line 1a)</td><td>19</td></tr><tr><td>4</td><td>Number of independent voting members of the governing body (Part VI, line 1b)</td><td>17</td></tr><tr><td>5</td><td>Total number of individuals employed in calendar year 2013 (Part V, line 2a)</td><td>533</td></tr><tr><td>6</td><td>Total number of volunteers (estimate if necessary)</td><td>0</td></tr><tr><td>7a</td><td>Total unrelated business revenue from Part VIII, column (C), line 12</td><td>7,271,921</td></tr><tr><td>7b</td><td>Net unrelated business taxable income from Form 990-T, line 34</td><td>3,344,600</td></tr></table>	3	Number of voting members of the governing body (Part VI, line 1a)	19	4	Number of independent voting members of the governing body (Part VI, line 1b)	17	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	533	6	Total number of volunteers (estimate if necessary)	0	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7,271,921	7b	Net unrelated business taxable income from Form 990-T, line 34	3,344,600																								
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Net Assets or Fund Balances	<table><tr><th></th><th>Beginning of Current Year</th><th>End of Year</th></tr><tr><td>20</td><td>Total assets (Part X, line 16)</td><td>43,541,033</td></tr><tr><td>21</td><td>Total liabilities (Part X, line 26)</td><td>17,443,095</td></tr><tr><td>22</td><td>Net assets or fund balances Subtract line 21 from line 20</td><td>26,097,938</td></tr></table>		Beginning of Current Year	End of Year	20	Total assets (Part X, line 16)	43,541,033	21	Total liabilities (Part X, line 26)	17,443,095	22	Net assets or fund balances Subtract line 21 from line 20	26,097,938																														
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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

RON SOWELL EVP - CFO

Type or print name and title

2015-02-11

Date

Paid Preparer Use Only

Print/Type preparer's name

ANGELA ZIRKELBACH CPA

Preparer's signature

Date

Check ☐ if self-employed

PTIN P00572603

Firm's name

BLUE & CO LLC

Firm's EIN

35-1178661

Firm's address

ONE AMERICAN SQUARE 2200
INDIANAPOLIS, IN 46282

Phone no

(317) 633-4705

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

Part III

Statement of Program Service Accomplishments

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

☐

1

Briefly describe the organization’s mission

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

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes

☒ No

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

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes

☒ No

If "Yes," describe these changes on Schedule O
















4

Describe the organization’s program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a	(Code) (Expenses \$ 24,008,603 including grants of \$ 914,502) (Revenue \$ 27,935,320)
	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 THIRTEEN 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, NEUROSURGEONS, 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 AND PAYORS IN MANAGING THE RISING COST OF THEIR HEALTHCARE THE PPO OFFERS EMPLOYER GROUPS AND PAYORS IN THIS REGION AND ACROSS KENTUCKY A COMPREHENSIVE NETWORK OF PHYSICIANS AND FACILITIES WITH GREATER COST SAVINGS POTENTIAL THAN OTHER NATIONAL ORGANIZATIONS TODAY, CENTERCARE SERVES AS THE LOCAL, REGIONAL OR STATEWIDE NETWORK SOLUTION FOR VARIOUS MANAGED CARE ORGANIZATIONS FOR THEIR COMMERCIAL, MEDICARE AND/OR MEDICAID MEMBERSHIP CENTER CARE PRESENTLY HAS OVER 450,000 MEMBERS BY PROVIDING ACCESS TO OVER 19,000 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 CORPORATIONTHE 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 333 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 ("CHFC") WAS ORGANIZED TO OPERATE A CLINIC, WHICH PROVIDES BASIC MEDICAL AND DENTAL DIAGNOSTIC AND TREATMENT SERVICES FOR CHARITABLE PURPOSES FOR THOSE INDIVIDUALS WHO STRUGGLE WITH APPROPRIATE OR AFFORDABLE ACCESS TO HEALTHCARE THE CLINIC PROVIDES SUCH SERVICES TO PATIENTS MEETING SET CRITERIA FOR EACH PROGRAM IN REGARDS TO FAMILY INCOME, MEDICAL OR DENTAL NEED, RESIDENCY AND LACK OF OTHER SOCIAL ASSISTANCE RESOURCES TO MEET THEIR INDIVIDUAL NEEDS CHFC OFFERS SERVICES INCLUDING NON-EMERGENCY CLINICAL SERVICES, DENTISTRY, 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 FOUNDATIONIN 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 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 THE COMMONWEALTH HEALTH FREE CLINIC, INC ("FREE CLINIC") IS A SECTION 501(C)(3) ORGANIZATION THAT PROVIDES BASIC MEDICAL AND DENTAL DIAGNOSTIC AND TREATMENT SERVICES FOR CHARITABLE PURPOSES FOR THOSE INDIVIDUALS WHO STRUGGLE WITH APPROPRIATE OR AFFORDABLE ACCESS TO HEALTHCARE THE CLINIC PROVIDES SUCH SERVICES TO PATIENTS MEETING SET CRITERIA FOR EACH PROGRAM IN REGARDS TO FAMILY INCOME, MEDICAL OR DENTAL NEED, RESIDENCY AND LACK OF OTHER SOCIAL ASSISTANCE RESOURCES TO MEET THEIR INDIVIDUAL NEEDS 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
4b	(Code) (Expenses \$ 16,809,910 including grants of \$) (Revenue \$ 20,624,031)
	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
4c	(Code) (Expenses \$ 5,344,146 including grants of \$) (Revenue \$ 8,254,016)
	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 ▶ 46,162,659

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	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	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b	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 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government 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 or 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, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		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	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	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 direct or indirect 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, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		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 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	240	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	533	
2b 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).		Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		Yes	
3b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		Yes	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			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?			No
5b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			No
5c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			No
6b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7 Organizations that may receive deductible contributions under section 170(c).			
7a 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?			No
7b If "Yes," did the organization notify the donor of the value of the goods or services provided?			
7c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			No
7d If "Yes," indicate the number of Forms 8282 filed during the year.			
7e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			No
7f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			No
7g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
7h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
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?			
9 Sponsoring organizations maintaining donor advised funds.			
9a Did the organization make any taxable distributions under section 4966?			
9b Did the organization make a distribution to a donor, donor advisor, or related person?			
10 Section 501(c)(7) organizations. Enter			
10a Initiation fees and capital contributions included on Part VIII, line 12.			
10b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.			
11 Section 501(c)(12) organizations. Enter			
11a Gross income from members or shareholders.			
11b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
12b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.			
13b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.			
13c Enter the amount of reserves on hand.			
14a Did the organization receive any payments for indoor tanning services during the tax year?			No
14b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.			

Part VI

Governance, Management, and Disclosure

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	19	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent	17	
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 this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	Yes
b	Other officers or key employees of the organization	15b	Yes
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	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	17
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 <input type="checkbox"/> Other (explain in Schedule O)	18	18
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	19	19
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 42102 (370) 745-1500	20	20

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

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

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

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

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

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

List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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) JOE NATCHER	2 00	X		X				0	0	0
CHAIRMAN	3 00									
(2) CATHY BISHOP	2 00	X		X				0	0	0
VICE CHAIRPERSON	1 00									
(3) ELI JACKSON III DMD	2 00	X		X				0	0	0
SECRETARY	1 00									
(4) BEVERLY BOREN	2 00	X						0	0	0
DIRECTOR	2 00									
(5) BOB HOVIOUS	2 00	X						0	0	0
DIRECTOR	3 00									
(6) BRAD ODIL	2 00	X						0	0	0
DIRECTOR	0 00									
(7) DOUG GORMAN	2 00	X						0	0	0
DIRECTOR	0 00									
(8) JERRY E BAKER	2 00	X						0	0	0
DIRECTOR	2 00									
(9) JIM SECREST SR	2 00	X						0	0	0
DIRECTOR	0 00									
(10) JOHN BLACKBURN MD	2 00	X						12,000	0	0
DIRECTOR	4 00									
(11) JUDGE MICHAEL BUCHANON	2 00	X						0	0	0
DIRECTOR	2 00									
(12) JUDGE WILLIAM FUQUA	2 00	X						0	0	0
DIRECTOR	2 00									
(13) MARK BIGLER MD	2 00	X						0	0	0
DIRECTOR	0 00									
(14) MARK YURCHISIN MD	2 00	X						2,323	0	0
DIRECTOR	2 00									
(15) TOMMY HOLDERFIELD	2 00	X						0	0	0
DIRECTOR	4 00									
(16) TOMMY LOVING	2 00	X						0	0	0
DIRECTOR	1 00									
(17) TONY WITTY	2 00	X						0	0	0
DIRECTOR	0 00									

Part VII

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) CONNIE D SMITH DIRECTOR/PRESIDENT & CEO	10 00 40 00	X		X				734,536	0	13,048
(19) MS JACKIE POPE - TARRENCE DIRECTOR	2 00 2 00	X						0	0	0
(20) RONALD G SOWELL CFO/EXECUTIVE VICE PRESIDENT	40 00 10 00			X				450,707	0	12,415
(21) JEAN CHERRY CIO/EXECUTIVE VICE PRESIDENT	40 00 10 00			X				451,268	0	12,942
(22) BETSY KULLMAN CNO/EXECUTIVE VICE PRESIDENT	4 00 46 00			X				269,418	0	18,874
(23) SARAH MOORE EXECUTIVE VICE PRESIDENT	4 00 46 00			X				256,815	0	10,499
(24) WADE STONE VICE PRESIDENT	4 00 46 00			X				154,348	56,805	23,788
(25) ERIC HAGAN VICE PRESIDENT/ ADMINISTRATOR OF MCS & MCF	1 00 49 00			X				143,819	63,283	14,912
(26) DONALD BROWN MD, CARDIOVASCULAR SURGEON	40 00 0 00					X		545,505	0	25,455
(27) MICAH EL P BYRNE MD, CARDIOVASCULAR SURGEON	40 00 0 00					X		558,994	0	17,528
(28) NARENDRA NATHOO PHYSICIAN	40 00 0 00					X		834,319	0	25,843
(29) PAUL M MOORE MD, CARDIOVASCULAR SURGEON	40 00 0 00					X		709,518	0	27,205
(30) WALLACE R CARTER MD, CARDIOVASCULAR SURGEON	40 00 0 00					X		710,539	0	27,505
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								5,834,109	120,088	230,014

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

12

		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
BLUEGRASS BARIATRIC SURGICAL ASSOCIATION 2716 OLD ROSEBUD RD STE 350 LEXINGTON KY 40509	CLINICAL SERVICES	1,134,266
HOY P HODGES PO BOX 1865 BOWLING GREEN KY 42102	ATTORNEY SERVICES	781,394
DANIEL & YEAGER INC PO BOX 635715 CINCINNATI OH 45263	CLINICAL SERVICES	465,801
HOSPITALIST DIRECT INC 4057 LONGFELLOW ALLENTOWN PA 18104	CLINICAL SERVICES	451,963
MCKESSON TECHNOLOGIES INC DBA RELAY HEA PO BOX 98347 CHICAGO IL 60693	PROFESSIONAL SERVICES	403,694
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 15		

Part VIII

Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations 1d	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	2a	ADMINISTRATIVE PROGRAMS	561000	27,488,616	20,216,695	7,271,921
	b	REHABILITATIVE SERVICES	624310	21,175,649	21,175,649	
	c	PHYSICIAN SERVICES	621110	15,345,773	15,345,773	
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f	64,010,038			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	1,244,591		
4		Income from investment of tax-exempt bond proceeds				
5		Royalties				
6a		Gross rents	(i) Real 144,591	(ii) Personal		
b		Less rental expenses	140,522			
c		Rental income or (loss)	4,069			
d		Net rental income or (loss)	4,069			4,069
7a		Gross amount from sales of assets other than inventory	(i) Securities 1,234,430	(ii) Other		
b		Less cost or other basis and sales expenses	0			
c		Gain or (loss)	1,234,430			
d		Net gain or (loss)	1,234,430			1,234,430
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a			
b		Less direct expenses b				
c		Net income or (loss) from fundraising events				
9a		Gross income from gaming activities See Part IV, line 19	a			
b		Less direct expenses b				
c		Net income or (loss) from gaming activities				
10a		Gross sales of inventory, less returns and allowances	a			
b		Less cost of goods sold b				
c		Net income or (loss) from sales of inventory				
	Miscellaneous Revenue	Business Code				
11a	CONTRACT LABOR	900099	1,600,938			1,600,938
b	EHR INCENTIVE	900099	75,250	75,250		
c						
d	All other revenue					
e	Total. Add lines 11a-11d	1,676,188				
12	Total revenue. See Instructions	68,564,856	56,813,367	7,271,921		4,084,028

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	896,258	896,258		
2	Grants and other assistance to individuals in the United States See Part IV, line 22	18,244	18,244		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	2,317,092	1,580,257	736,835	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	33,304,648	23,208,912	10,095,736	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2,714,708	1,621,224	1,093,484	
9	Other employee benefits	6,035,824	3,604,594	2,431,230	
10	Payroll taxes	2,078,854	1,241,492	837,362	
11	Fees for services (non-employees)				
a	Management				
b	Legal	155,971	75,708	80,263	
c	Accounting	114,744	4,980	109,764	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	8,677,235	7,896,284	780,951	
12	Advertising and promotion	174,982	143,345	31,637	
13	Office expenses	1,480,769	906,527	574,242	
14	Information technology	301,686	264,729	36,957	
15	Royalties				
16	Occupancy	1,186,529	1,288,808	-102,279	
17	Travel	317,703	198,437	119,266	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	271,379	231,432	39,947	
23	Insurance	493,607	396,811	96,796	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	UBI TAXES	1,441,806	1,000,902	440,904	
b	CONTRIBUTIONS	896,258	896,258		
c	MEDICAL SUPPLIES	478,279	478,279		
d	RECRUITING	151,627	147,093	4,534	
e	All other expenses	133,088	62,085	71,003	
25	Total functional expenses. Add lines 1 through 24e	63,641,291	46,162,659	17,478,632	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X

Balance Sheet

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

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		3,549,870	1	6,323,370
	2	Savings and temporary cash investments		27,850,531	2	30,076,191
	3	Pledges and grants receivable, net		285,370	3	438,883
	4	Accounts receivable, net		2,598,089	4	2,134,929
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net		2,606,191	7	1,772,715
	8	Inventories for sale or use		27,363	8	29,975
	9	Prepaid expenses and deferred charges		444,750	9	394,803
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a20,102,510			
	b	Less accumulated depreciation	10b14,085,130	4,936,588	10c	6,017,380
	11	Investments—publicly traded securities		1,242,281	11	1,090,235
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11			15	
	16	Total assets. Add lines 1 through 15 (must equal line 34)		43,541,033	16	48,278,481
Liabilities	17	Accounts payable and accrued expenses		12,115,655	17	14,220,951
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		5,327,440	25	4,663,273
	26	Total liabilities. Add lines 17 through 25		17,443,095	26	18,884,224
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		26,097,938	27	29,394,257
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		26,097,938	33	29,394,257
	34	Total liabilities and net assets/fund balances		43,541,033	34	48,278,481

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	68,564,856
2	Total expenses (must equal Part IX, column (A), line 25)	2	63,641,291
3	Revenue less expenses Subtract line 2 from line 1	3	4,923,565
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	26,097,938
5	Net unrealized gains (losses) on investments	5	193,205
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	29,878
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-1,850,329
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	29,394,257

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	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.

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

OMB No 1545-0047

2013

Open to Public Inspection

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

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

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

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☒

An organization that normally receives (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 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 - Non-functionally integrated

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii)

A family member of a person described in (i) above?

(iii)

A 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

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

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

Part II

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

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage			
14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14		
15 Public support percentage for 2012 Schedule A, Part II, line 14	15		
16a 33 1/3% support test—2013. 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—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			▶
17a 10%-facts-and-circumstances test—2013. 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—2012. 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 Section 509(a)(2)

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

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	610,946	856,822	395,540	372,580	395,540	2,631,428
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	51,133,280	56,024,878	58,615,339	62,475,613	63,896,232	292,145,342
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	51,744,226	56,881,700	59,010,879	62,848,193	64,291,772	294,776,770
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	15,798,480	15,794,838	15,320,268	15,320,268		62,233,854
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	15,798,480	15,794,838	15,320,268	15,320,268		62,233,854
8 Public support (Subtract line 7c from line 6)						232,542,916

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	51,744,226	56,881,700	59,010,879	62,848,193	64,291,772	294,776,770
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	5,779,796	3,119,750	1,490,311	1,613,631	2,483,090	14,486,578
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	5,779,796	3,119,750	1,490,311	1,613,631	2,483,090	14,486,578
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)	57,524,022	60,001,450	60,501,190	64,461,824	66,774,862	309,263,348
14 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		
15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	75.190 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	68.670 %

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	4.680 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	5.950 %
19a 33 1/3% support tests—2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support tests—2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶		

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

Facts And Circumstances Test

Return Reference	Explanation	
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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b**
▶ **Attach to Form 990.** ▶ **See separate instructions.** ▶ **Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization COMMONWEALTH HEALTH CORPORATION INC	Employer identification number 31-1118087
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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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <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 education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2

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

	Held at the End of the Year
a	Total number of conservation easements
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, and not on a historic structure listed in the National Register

3

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

4

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

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

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

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

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

Part III

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

1a

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

b

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

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2

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

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

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

Cat No 52283D

Schedule D (Form 990) 2013

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

- 3

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

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

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

- 1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No
- b

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

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance
- | | |
|----|--------|
| | Amount |
| 1c | |
| 1d | |
| 1e | |
| 1f | |
- 2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

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

- | | (a)Current year | (b)Prior year | b (c)Two years back | (d)Three years back | (e)Four years back |
|----|--|---------------|---------------------|---------------------|--------------------|
| 1a | Beginning of year balance | | | | |
| b | Contributions | | | | |
| c | Net investment earnings, gains, and losses | | | | |
| d | Grants or scholarships | | | | |
| e | Other expenditures for facilities and programs | | | | |
| f | Administrative expenses | | | | |
| g | End of year balance | | | | |
- 2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a

Board designated or quasi-endowment
- b

Permanent endowment
- c

Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i)

unrelated organizations

(ii)

related organizations
- b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- | | | |
|--------|-----|----|
| | Yes | No |
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |
- 4

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

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

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,033,877		2,033,877
b Buildings		8,899,434	5,026,012	3,873,422
c Leasehold improvements				
d Equipment		9,169,199	9,059,118	110,081
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				6,017,380

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

1	Total revenue, gains, and other support per audited financial statements	1	68,898,583
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	193,205
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	193,205
3	Subtract line 2e from line 1	3	68,705,378
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 XIII)	4b	-140,522
c	Add lines 4a and 4b	4c	-140,522
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	68,564,856

Part XII

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

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

1	Total expenses and losses per audited financial statements	1	63,781,813
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	140,522
e	Add lines 2a through 2d	2e	140,522
3	Subtract line 2e from line 1	3	63,641,291
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 XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	63,641,291

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
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 2011. 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 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 2014 OR 2013. THE CORPORATION'S PRACTICE IS TO RECOGNIZE INTEREST AND/OR PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE.
PART XI, LINE 4B - OTHER ADJUSTMENTS	RENTAL EXPENSES -140,522
PART XII, LINE 2D - OTHER ADJUSTMENTS	RENTAL EXPENSES 140,522

[illegible]

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

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

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

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. Part II can be duplicated 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) COMMONWEALTH HEALTH FREE CLINIC 800 PARK STREET BOWLING GREEN, KY 42101	61-1292739	501C3	348,586				GENERAL SUPPORT
(2) COMMONWEALTH HEALTH FOUNDATION 800 PARK STREET BOWLING GREEN, KY 42101	61-1362000	501C3	499,992				GENERAL SUPPORT
(3) COLLEGE HEIGHTS FOUNDATION 1906 COLLEGE HEIGHTS BLVD BOWLING GREEN, KY 42101	99-9999999	501C3	22,680				GENERAL SUPPORT
(4) 101ST AIRBORNE DIVISION SUPPORT FUND 2703 MICHIGAN AVENUE FORT CAMPBELL, KY 42223	75-1094916	501C3	25,000				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.
Part III can be duplicated if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) HERBERT A OLDHAM SCHOLARSHIP	1	9,122			SCHOLARSHIP
(2) FLOYD ELLIS SCHOLARSHIP	2	9,122			SCHOLARSHIP

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
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Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

Employer identification number
31-1118087

Part I

Questions Regarding Compensation

	Yes	No
<div><div>1a</div><div>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</div><div><div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div><div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div></div></div>		
<div><div>b</div><div>If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</div></div>	1b	
<div><div>2</div><div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</div></div>	2	
<div><div>3</div><div>Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</div><div><div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div></div><div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div></div></div>		
<div><div>4</div><div>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</div></div>		
<div><div>a</div><div>Receive a severance payment or change-of-control payment?</div></div>	4a	No
<div><div>b</div><div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div></div>	4b	Yes
<div><div>c</div><div>Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</div>	4c	No
<div><div></div><div>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</div></div>		
<div><div>5</div><div>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</div></div>		
<div><div>a</div><div>The organization?</div></div>	5a	No
<div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 5a or 5b, describe in Part III</div>	5b	No
<div><div>6</div><div>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</div></div>		
<div><div>a</div><div>The organization?</div></div>	6a	No
<div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 6a or 6b, describe in Part III</div>	6b	No
<div><div>7</div><div>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</div></div>	7	No
<div><div>8</div><div>Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III</div></div>	8	No
<div><div>9</div><div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</div></div>	9	

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

For each individual whose compensation must be reported 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, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table								

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Return Reference	Explanation
PART I, LINE 4B	CERTAIN EXECUTIVES OF COMMONWEALTH HEALTH CORPORATION PARTICIPATE IN A SUPPLEMENTAL RETIREMENT PLAN THE CURRENT YEAR INCREASE IN THE ACCRUED BENEFIT, AS ACTUARIALLY DETERMINED, IS REPORTED AS COMPENSATION THE FOLLOWING ARE THE INDIVIDUALS PARTICIPATING IN THE PLAN AND THE CURRENT YEAR INCREASES REPORTED AS COMPENSATION CONNIE SMITH \$139,502 RONALD SOWELL \$48,742 JEAN CHERRY \$47,711

Additional Data

Software ID:
Software Version:
EIN: 31-1118087
Name: COMMONWEALTH HEALTH CORPORATION INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) 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 compensation				
CONNIE D SMITH DIRECTOR/PRESIDENT & CEO	(i)	565,161	0	169,375	0	13,048	747,584	0
	(ii)	0	0	0	0	0	0	0
RONALD G SOWELL CFO/EXECUTIVE VICE PRESIDENT	(i)	395,616	0	55,091	0	12,415	463,122	0
	(ii)	0	0	0	0	0	0	0
JEAN CHERRY CIO/EXECUTIVE VICE PRESIDENT	(i)	396,387	0	54,881	0	12,942	464,210	0
	(ii)	0	0	0	0	0	0	0
BETSY KULLMAN CNO/EXECUTIVE VICE PRESIDENT	(i)	262,764	0	6,654	0	18,874	288,292	0
	(ii)	0	0	0	0	0	0	0
SARAH MOORE EXECUTIVE VICE PRESIDENT	(i)	250,338	0	6,477	0	10,499	267,314	0
	(ii)	0	0	0	0	0	0	0
WADE STONE VICE PRESIDENT	(i)	152,609	0	1,739	0	18,920	173,268	0
	(ii)	56,205	0	600	0	4,868	61,673	0
ERIC HAGAN VICE PRESIDENT/ ADMINISTRATOR OF MCS	(i)	141,305	0	2,514	0	8,914	152,733	0
	(ii)	62,904	0	379	0	5,998	69,281	0
DONALD BROWN MD, CARDIOVASCULAR SURGEON	(i)	543,585	0	1,920	0	25,455	570,960	0
	(ii)	0	0	0	0	0	0	0
MICAHEL P BYRNE MD, CARDIOVASCULAR SURGEON	(i)	553,378	0	5,616	0	17,528	576,522	0
	(ii)	0	0	0	0	0	0	0
NARENDRA NATHOO PHYSICIAN	(i)	832,069	0	2,250	0	25,843	860,162	0
	(ii)	0	0	0	0	0	0	0
PAUL M MOORE MD, CARDIOVASCULAR SURGEON	(i)	706,740	0	2,778	0	27,205	736,723	0
	(ii)	0	0	0	0	0	0	0
WALLACE R CARTER MD, CARDIOVASCULAR SURGEON	(i)	706,441	0	4,098	0	27,505	738,044	0
	(ii)	0	0	0	0	0	0	0

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons
▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2013
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) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

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

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

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) RONNIE MOORE	SARAH MOORE, OFFICER	67,061	COMP OF HUSBAND - SEE PART V		No

Part V Supplemental Information

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

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

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization COMMONWEALTH HEALTH CORPORATION INC	Employer identification number 31-1118087
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Return Reference	Explanation
PART III, LINE 4A	<p>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 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 \$63.3 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) \$12,388,210 UNPAID COST OF MEDICAID \$9,036,469 HEALTH PROFESSIONAL EDUCATION (SCHOLARSHIPS AND FUNDING FOR EDUCATION) \$4,998,681 COMMUNITY HEALTH SERVICES (INCLUDES THE COMMONWEALTH FREE CLINIC, FREE COMMUNITY FAIRS, SCREENINGS, PATIENT EDUCATION CLASSES AND HEALTH AND WELLNESS PROJECTS) \$5,100,049 SUBSIDIZED HEALTH SERVICES (INCLUDES EMERGENCY CARE AND BEHAVIORAL HEALTH SERVICES FOR WHICH REIMBURSEMENTS DO NOT COVER THE FULL COST AND KENTUCKY PROVIDER TAX TO FUND CARE) \$5,692,697 FINANCIAL AND IN-KIND DONATIONS \$124,820 UNPAID COST OF MEDICARE \$17,228,232 BAD DEBT (SERVICES PROVIDED IN WHICH PAYMENT IS EXPECTED, BUT NEVER RECEIVED, STATED AT COST) \$7,846,107 COMMUNITY BUILDING ACTIVITIES \$892,258 TOTAL CHC COMMUNITY BENEFIT \$63,307,523</p>

Return Reference	Explanation
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 ATLEAST TWO WEEKS OF ADVANCE NOTICE IS GIVEN TO BOARD MEMBERS SO THEY MAY REVIEW THE RETURN

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	<p>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 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, WRITEN 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</p>

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	COMMONWEALTH HEALTH CORPORATION USES INDEPENDENT CONSULTANTS TO ANNUALLY REVIEW COMPENSATION OF EMPLOYEE OFFICERS. COMPENSATION-RELATED DETERMINATIONS ARE CONDUCTED IN ACCORDANCE WITH APPLICABLE REQUIREMENTS OF THE INTERNAL REVENUE CODE AND REGULATIONS TO QUALIFY FOR THE PRESUMPTION THAT THE COMPENSATION IS REASONABLE, INCLUDING BUT NOT LIMITED TO APPROVAL BY AN AUTHORIZED COMMITTEE OF THE BOARD OF DIRECTORS WHO DO NOT HAVE A CONFLICT OF INTEREST, OBTAINING AND RELYING ON APPROPRIATE DATA AS TO COMPARABILITY, AND CONCURRENT DOCUMENTATION OF THE BASIS FOR THE COMPENSATION DETERMINATIONS.

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE ONLY MADE AVAILABLE IF REQUIRED, AND IN THE MANNER REQUIRED, BY A GOVERNING AGENCY

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	CONSULTING FEES PROGRAM SERVICE EXPENSES 1,639,421 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 1,639,421 BILLING FEES PROGRAM SERVICE EXPENSES 1,137,222 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 1,137,222 CONTRACT FEES PROGRAM SERVICE EXPENSES 4,986,511 MANAGEMENT AND GENERAL EXPENSES 780,951 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 5,767,462 PURCHASED SERVICES PROGRAM SERVICE EXPENSES 133,130 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 133,130

Return Reference	Explanation
FORM 990, PART XI, LINE 9	TRANSFER OF ASSETS -1,850,329

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2013

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 (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) BLUEGRASS OUTPATIENT CTR OF BOWLING GREEN 800 PARK STREET BOWLING GREEN, KY 42101 26-3564003	OUTPATIENT	KY	-19,714	1,779,724	N/A

Part II Identification of Related Tax-Exempt Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) BOWLING GREEN WARREN CTY COMM HOSP CORP 800 PARK STREET BOWLING GREEN, KY 42101 61-0920842	HOSPITAL	KY	501(C)(3)	LINE 3	N/A		No
(2) THE MEDICAL CENTER AT FRANKLIN 800 PARK STREET BOWLING GREEN, KY 42101 61-1362001	HOSPITAL	KY	501(C)(3)	LINE 3	N/A		No
(3) COMMONWEALTH REGIONAL SPECIALTY HOSPITAL 800 PARK STREET BOWLING GREEN, KY 42101 54-2142034	HOSPITAL	KY	501(C)(3)	LINE 3	N/A		No
(4) COMMONWEALTH HEALTH FREE CLINIC 800 PARK STREET BOWLING GREEN, KY 42101 61-1292739	HOSPITAL	KY	501(C)(3)	LINE 3	N/A		No
(5) COMMONWEALTH HEALTH FOUNDATION INC 800 PARK STREET BOWLING GREEN, KY 42101 61-1362000	HOSPITAL	KY	501(C)(3)	LINE 3	N/A		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 BOWLING GREEN, KY 42101 61-1197268	REAL ESTATE	KY	N/A	EXCLUDED				No			No	51 000 %
(2) MEDICAL PLAZA PARTNERS 800 PARK STREET BOWLING GREEN, KY 42101 61-1080340	REAL ESTATE	KY	BGWCCHC	EXCLUDED				No			No	

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) URGENTCARE OF BOWLING GREEN INC 800 PARK STREET BOWLING GREEN, KY 42101 61-1035393	HEALTHCARE	KY	N/A	C			100 000 %		No

Part V

Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		Yes	No
a	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		No
b	Gift, grant, or capital contribution to related organization(s)		No
c	Gift, grant, or capital contribution from related organization(s)		No
d	Loans or loan guarantees to or for related organization(s)		No
e	Loans or loan guarantees by related organization(s)		No
f	Dividends from related organization(s)		No
g	Sale of assets to related organization(s)		No
h	Purchase of assets from related organization(s)		No
i	Exchange of assets with related organization(s)		No
j	Lease of facilities, equipment, or other assets to related organization(s)		No
k	Lease of facilities, equipment, or other assets from related organization(s)		No
l	Performance of services or membership or fundraising solicitations for related organization(s)		No
m	Performance of services or membership or fundraising solicitations by related organization(s)		No
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		No
o	Sharing of paid employees with related organization(s)		No
p	Reimbursement paid to related organization(s) for expenses		No
q	Reimbursement paid by related organization(s) for expenses		No
r	Other transfer of cash or property to related organization(s)		No
s	Other transfer of cash or property from related organization(s)		No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

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

[illegible]

Part VII

Supplemental Information

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

Return Reference	Explanation
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