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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2017

Open to Public Inspection

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

Do not enter social security numbers on this form as it may be made public

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

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning 04-01-2017 , and ending 03-31-2018

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION
% JAMES LARRY VAUGHN

Doing business as
THE MEDICAL CENTER

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

800 PARK STREET

City or town, state or 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 ▶

D Employer identification number

61-0920842

E Telephone number

(270) 745-1500

G Gross receipts \$ 538,072,628

I Tax-exempt status

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

J Website: ▶ WWW.THEMEDICALCENTER.ORG

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1977

M State of legal domicile KY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

PROVIDES INPATIENT AND OUTPATIENT ACUTE CARE SERVICES BY OR UNDER THE SUPERVISION OF PHYSICIANS IN BOWLING GREEN, KENTUCKY AND IN THE SURROUNDING COUNTIES

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

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

5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

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

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

Revenue

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

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

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

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

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

Expenses

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

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

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

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

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

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

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

19 Revenue less expenses Subtract line 18 from line 12

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

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

Prior Year

Current Year

Beginning of Current Year

End of Year

Part II Signature Block

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

Sign Here

Signature of officer

RONALD G SOWELL EVP - CFO

Type or print name and title

2019-02-14

Date

Paid Preparer Use Only

Print/Type preparer's name

JESSICA FREEMAN

Preparer's signature

JESSICA FREEMAN

Date

2019-02-14

Check ☐ if self-employed

PTIN

P01261457

Firm's name ▶ BKD LLP

Firm's EIN ▶

Firm's address ▶ 3102 WEST END AVENUE SUITE 1050

Phone no (615) 988-3600

NASHVILLE, TN 372031301

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 (2017)

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

OUR 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 \$ 159,762,147	including grants of \$	(Revenue \$ 184,048,856)
See Additional Data				

4b	(Code)	(Expenses \$ 159,406,621	including grants of \$ 269,708	(Revenue \$ 183,066,543)
See Additional Data				

4c	(Code)	(Expenses \$	including grants of \$	(Revenue \$)
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4d	Other program services (Describe in Schedule O)	(Expenses \$	including grants of \$	(Revenue \$)
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4e	Total program service expenses ▶	319,168,768
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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4 Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 Yes	
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	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a Yes	
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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a Yes	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b Yes	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <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 or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a Yes	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	No
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	No
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	No
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	No
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	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 Yes	
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 Yes	
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 ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	202
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	3,134
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	Yes
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

Check if Schedule O contains a response 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	12	
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	9	
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	Yes
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	Yes
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	No
b	Other officers or key employees of the organization	15b	No
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: KY

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
 ► JAMES LARRY VAUGHN 800 PARK STREET BOWLING GREEN, KY 42102 (270) 745-1500

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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) DR DON BROWN DIRECTOR	2 0 48 0	X						0	602,887	30,935
(2) DR DONNA BLACKBURN DIRECTOR	2 0 2 0	X						0	0	0
(3) DR DOUG THOMSON DIRECTOR	2 0 0 0	X						1,688	0	0
(4) DR ELI JACKSON III CHAIR	2 0 0 0	X		X				0	0	0
(5) DR MOHAMMED KAZIMUDDIN DIRECTOR	2 0 0 0	X						54,083	0	0
(6) DR PAUL COOK VICE CHAIR	2 0 0 0	X		X				0	0	0
(7) MR JOE NATCHER SECRETARY	2 0 6 0	X		X				0	0	0
(8) MR TOMMY LOVING DIRECTOR	2 0 2 0	X						0	0	0
(9) MRS CATHY BISHOP DIRECTOR	2 0 6 0	X						0	0	0
(10) MRS JACKIE POPE-TARRANCE DIRECTOR	2 0 0 0	X						0	0	0
(11) MS JANET JOHNSON DIRECTOR	2 0 0 0	X						0	0	0
(12) MRS CONNIE D SMITH PRESIDENT / CEO	2 0 50 0	X		X				0	949,655	11,883
(13) MR RONALD G SOWELL EXECUTIVE VICE PRESIDENT / CFO	2 0 48 0			X				0	543,191	10,457
(14) MS BARBARA JEAN CHERRY EXECUTIVE VICE PRESIDENT	2 0 48 0			X				0	529,957	11,370
(15) DR JILL PAYNE EXECUTIVE VP / PART YR CNO	2 0 48 0			X				0	96,303	2,210
(16) MS BETSY KULLMAN EXECUTIVE VP / PART YR CNO	2 0 48 0			X				0	299,004	18,419
(17) MR WADE STONE EXECUTIVE VICE PRESIDENT	2 0 48 0			X				0	299,649	26,860

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) MR ERIC HAGAN EXECUTIVE VICE PRESIDENT	2 0 48 0			X				0	279,095	21,578
(19) DR SWARANJIT CHANI PHYSICIAN MCC	40 0 0 0					X		261,983	0	13,728
(20) MR EDDIE SCOTT DIRECTOR OF RADIOLOGY	40 0 0 0					X		197,838	0	15,964
(21) MS SARAH ROGERS PHYSICIST	40 0 0 0					X		195,002	0	10,340
(22) MR ARIC POLSTON DIRECTOR OF PHARMACY	40 0 0 0					X		181,316	0	17,524
(23) MR DAVID REEVES PHARMACY MANAGER	40 0 0 0					X		171,365	0	30,422
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,063,275	3,599,741	221,690

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 ► 52

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such individual	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? If "Yes," complete Schedule J for such person		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
WEHR CONSTRUCTORS INC, 2517 PLANTSIDE DRIVE LOUISVILLE, KY 40299	CONSTRUCTION	5,204,728
ARA ARK CORPORATION, 12483 COLLECTIONS CENTER DR CHICAGO, IL 60693	BIOMEDICAL EQUIP REP	5,184,759
INFOPARTNERS SANTA ROSA, PO BOX 347747 PITTSBURGH, PA 152514717	PROFESSIONAL IT	3,454,230
MORRISON MGT SPECIALIST INC, PO BOX 102289 ATLANTA, GA 303682289	CAFETERIA SERVICES	3,074,797
LOGANS UNIFORM RENTAL INC, PO BOX 643958 CINCINNATI, OH 45264	LAUNDRY	1,268,105

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 ► 49

Part VIII **Statement of Revenue**

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

Contributions, Gifts, Grants
and Other Similar Amounts

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
1a Federated campaigns . . .	1a				
b Membership dues . . .	1b				
c Fundraising events . . .	1c				
d Related organizations	1d	105,750			
e Government grants (contributions)	1e	23,792			
f All other contributions, gifts, grants, and similar amounts not included above	1f	0			
g Noncash contributions included in lines 1a-1f \$ _____					
h Total. Add lines 1a-1f ▶		129,542			

Program Service Revenue

	Business Code				
2a OUTPATIENT SERVICES	621400	184,048,856	184,048,856		
b INPATIENT SERVICES	621110	183,066,543	183,066,543		
c _____					
d _____					
e _____					
f All other program service revenue					
g Total. Add lines 2a-2f ▶		367,115,399			

Other Revenue

3 Investment income (including dividends, interest, and other similar amounts) ▶		5,910,372			5,910,372
4 Income from investment of tax-exempt bond proceeds ▶		0			
5 Royalties ▶		0			
6a Gross rents	(i) Real	(ii) Personal			
	3,424,483				
b Less rental expenses	4,168,172				
c Rental income or (loss)	-743,689	0			
d Net rental income or (loss) ▶		-743,689			-743,689
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	130,337,735	2,568,600			
b Less cost or other basis and sales expenses	126,890,531	1,232,477			
c Gain or (loss)	3,447,204	1,336,123			
d Net gain or (loss) ▶		4,783,327			4,783,327
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a		0			
b Less direct expenses b		0			
c Net income or (loss) from fundraising events . . . ▶		0			
9a Gross income from gaming activities See Part IV, line 19 a		0			
b Less direct expenses b		0			
c Net income or (loss) from gaming activities . . . ▶		0			
10a Gross sales of inventory, less returns and allowances . . . a		0			
b Less cost of goods sold . . . b		0			
c Net income or (loss) from sales of inventory . . . ▶		0			
Miscellaneous Revenue	Business Code				
11a RETAIL PHARMACY SALES	446110	13,316,910	11,193,566	2,123,344	
b MEDICAL EQUIPMENT SALES	453000	6,770,679	4,643,956	2,126,723	
c MISCELLANEOUS INCOME	621500	8,498,908	8,395,983	102,925	
d All other revenue					
e Total. Add lines 11a-11d ▶		28,586,497			
12 Total revenue. See Instructions ▶		405,781,448	391,348,904	4,352,992	9,950,010

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	269,708	269,708		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	0			
4 Benefits paid to or for members.	0			
5 Compensation of current officers, directors, trustees, and key employees.	0			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	129,474	129,474		
7 Other salaries and wages.	110,824,931	104,726,337	6,098,594	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	8,821,814	8,327,418	494,396	
9 Other employee benefits.	22,967,476	21,680,324	1,287,152	
10 Payroll taxes.	8,154,761	7,697,221	457,540	
11 Fees for services (non-employees):				
a Management.	16,208,503	474,103	15,734,400	
b Legal.	764,384	68,803	695,581	
c Accounting.	577,861	15,564	562,297	
d Lobbying.	0			
e Professional fundraising services. See Part IV, line 17.	0			
f Investment management fees.	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	33,515,011	33,515,011		
12 Advertising and promotion.	656,995	113,208	543,787	
13 Office expenses.	19,202,932	12,142,576	7,060,356	
14 Information technology.	6,962,332	6,962,332		
15 Royalties.	0			
16 Occupancy.	3,553,567	3,204,114	349,453	
17 Travel.	1,182,770	1,073,221	109,549	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
19 Conferences, conventions, and meetings.	0			
20 Interest.	2,779,859	2,265,294	514,565	
21 Payments to affiliates.	0			
22 Depreciation, depletion, and amortization.	16,958,317	9,837,113	7,121,204	
23 Insurance.	3,730,370	3,412,280	318,090	
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 BAD DEBT EXPENSE	22,635,743	22,635,743		
b MEDICAL SUPPLIES	76,026,633	76,026,633		
c PHYSICIAN PRACTICE EXPENSE	15,465,866		15,465,866	
d TAXES & LICENSES	4,178,673	4,012,403	166,270	
e All other expenses	926,426	579,888	346,538	
25 Total functional expenses. Add lines 1 through 24e.	376,494,406	319,168,768	57,325,638	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		22,375,702	1	29,706,055
	2	Savings and temporary cash investments		226,968,729	2	253,393,155
	3	Pledges and grants receivable, net		0	3	0
	4	Accounts receivable, net		53,426,195	4	48,642,497
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		0	5	0
	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		0	6	0
	7	Notes and loans receivable, net		0	7	0
	8	Inventories for sale or use		11,514,716	8	12,498,825
	9	Prepaid expenses and deferred charges		16,704,091	9	15,742,345
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a 407,519,873			
	b	Less: accumulated depreciation	10b 258,807,923	138,525,916	10c	148,711,950
	11	Investments—publicly traded securities		18,390,070	11	33,587,713
	12	Investments—other securities. See Part IV, line 11		0	12	0
	13	Investments—program-related. See Part IV, line 11		2,324,537	13	2,916,897
	14	Intangible assets		0	14	0
	15	Other assets. See Part IV, line 11		8,582,602	15	11,239,528
16	Total assets. Add lines 1 through 15 (must equal line 34)		498,812,558	16	556,438,965	
Liabilities	17	Accounts payable and accrued expenses		45,656,084	17	44,882,578
	18	Grants payable		0	18	0
	19	Deferred revenue		1,297,337	19	0
	20	Tax-exempt bond liabilities		95,110,028	20	121,971,426
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	0
	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		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		63,265,942	25	63,312,829
26	Total liabilities. Add lines 17 through 25		205,329,391	26	230,166,833	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		291,817,633	27	324,533,103
	28	Temporarily restricted net assets		0	28	0
	29	Permanently restricted net assets		1,665,534	29	1,739,029
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ 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		293,483,167	33	326,272,132
34	Total liabilities and net assets/fund balances		498,812,558	34	556,438,965	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	405,781,448
2	Total expenses (must equal Part IX, column (A), line 25)	2	376,494,406
3	Revenue less expenses Subtract line 2 from line 1	3	29,287,042
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	293,483,167
5	Net unrealized gains (losses) on investments	5	2,948,280
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	553,643
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	326,272,132

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☒ Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:
Software Version:
EIN: 61-0920842
Name: BOWLING GREEN WARREN COUNTY COMMUNITY
HOSPITAL CORPORATION

Form 990 (2017)

Form 990, Part III, Line 4a:

THE HOSPITAL SERVES THE COMMUNITY BY PROVIDING CERTAIN OUTPATIENT SERVICES INCLUDING AN EMERGENCY DEPARTMENT BY OR UNDER THE SUPERVISION OF PHYSICIANS, DIAGNOSTIC AND THERAPEUTIC SERVICES FOR MEDICAL DIAGNOSIS, TREATMENT, AND CARE OF INJURED, DISABLED OR SICK PERSONS, OR REHABILITATION OF INJURED, DISABLED, OR SICK PERSONS

Form 990, Part III, Line 4b:

THE HOSPITAL IS AN ACUTE CARE HOSPITAL ENGAGED IN PROVIDING SERVICE TO INPATIENTS, BY OR UNDER THE SUPERVISION OF PHYSICIANS, DIAGNOSTIC AND THERAPEUTIC SERVICES FOR MEDICAL DIAGNOSIS, TREATMENT, AND CARE OF INJURED, DISABLED OR SICK PERSONS, OR REHABILITATION OF INJURED, DISABLED, OR SICK PERSONS SEE SCHEDULE O FOR ADDITIONAL INFORMATION

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

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization

BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION

Employer identification number

61-0920842

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

The organization is not a private foundation because it is (For lines 1 through 12, check only one box)

- 1

☐

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

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))
- 3

☒

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

☐

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

☐

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

☐

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

☐

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

☐

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

☐

An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 11

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f

Enter the number of supported organizations _____
- g

Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4						

Section B. Total Support

	Calendar year (or fiscal year beginning in) ►	(a)2013	(b)2014	(c)2015	(d)2016	(e)2017	(f)Total
7	Amounts from line 4						
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities, etc. (see instructions)					12	

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐**Section C. Computation of Public Support Percentage**

14	Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2016 Schedule A, Part II, line 14	15	

16a 33 1/3% support test—2017. 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—2016.** 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—2017.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐**b 10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2017. 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—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>	9a	
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>	9b	
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>	9c	
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>	10a	
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	10b	

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		
	11a	
	11b	
	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
	2	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
	3	

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
a ☐ The organization satisfied the Activities Test. Complete line 2 below.		
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.		
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
	2a	
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
	2b	
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI)			
2 Acquisition indebtedness applicable to non-exempt use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.			
c From 2014.			
d From 2015.			
e From 2016.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2018. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013.			
b Excess from 2014.			
c Excess from 2015.			
d Excess from 2016.			
e Excess from 2017.			

Additional Data

Software ID:
Software Version:
EIN: 61-0920842
Name: BOWLING GREEN WARREN COUNTY COMMUNITY
HOSPITAL CORPORATION

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

Facts And Circumstances Test

SCHEDULE C (Form 990 or 990-EZ)	Political Campaign and Lobbying Activities For Organizations Exempt From Income Tax Under section 501(c) and section 527 ▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ. ▶Information about Schedule C (Form 990 or 990-EZ) and its instructions is at <u>www.irs.gov/form990</u>.	OMB No 1545-0047 2017 Open to Public Inspection
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If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

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

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

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

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

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

Name of the organization BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION	Employer identification number 61-0920842
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1** Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")
- 2** Political campaign activity expenditures (see instructions) ▶ \$ _____
- 3** Volunteer hours for political campaign activities (see instructions) _____

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

- 1** Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2** Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ **Yes** ☐ **No**
- 4a** Was a correction made? ☐ **Yes** ☐ **No**
- b** If "Yes," describe in Part IV

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

- 1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3** Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4** Did the filing organization file **Form 1120-POL** for this year? ☐ **Yes** ☐ **No**
- 5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
1				
2				
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)**(a)** Filing
organization's
totals**(b)** Affiliated
group totals

1a Total lobbying expenditures to influence public opinion (grass roots lobbying)

b Total lobbying expenditures to influence a legislative body (direct lobbying)

c Total lobbying expenditures (add lines 1a and 1b)

d Other exempt purpose expenditures

e Total exempt purpose expenditures (add lines 1c and 1d)

f Lobbying nontaxable amount Enter the amount from the following table in both columns

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

g Grassroots nontaxable amount (enter 25% of line 1f)

h Subtract line 1g from line 1a If zero or less, enter -0-

i Subtract line 1f from line 1c If zero or less, enter -0-

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

☐ **Yes** ☐ **No****4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		17,870
j	Total. Add lines 1c through 1i			17,870
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	2a	
a	Current year	2b	
b	Carryover from last year	2c	
c	Total	3	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	4	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	5	
5	Taxable amount of lobbying and political expenditures (see instructions)		

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
PART II-B, LINE 1, LOBBYING ACTIVITIES	----- THE CORPORATION IS A MEMBER OF THE KENTUCKY HOSPITAL ASSOCIATION. THE PORTION OF THE DUES PAID WHICH ARE ATTRIBUTABLE TO LOBBYING TOTAL \$17,870

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DLN: 93493046013949

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.

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

Name of the organization
BOWLING GREEN WARREN COUNTY COMMUNITY
HOSPITAL CORPORATION

Employer identification number
61-0920842

Part I

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

1

Total number at end of year

2

Aggregate value of contributions to (during year)

3

Aggregate value of grants from (during year)

4

Aggregate value at end of year

5

Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes ☐ No

6

Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes ☐ No

Part II

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

1

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

☐ Preservation of land for public use (e g , recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

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

Held at the End of the Year

2a

2b

2c

2d

3

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

4

Number of states where property subject to conservation easement is located ►

5

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

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8

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

☐ Yes ☐ No

9

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

Part III

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a

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

b

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

(i)

Revenue included on Form 990, Part VIII, line 1

► \$

(ii)

Assets included in Form 990, Part X

► \$

2

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

a

Revenue included on Form 990, Part VIII, line 1

► \$

b

Assets included in Form 990, Part X

► \$

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

Cat No 52283D

Schedule D (Form 990) 2017

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" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

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

☐ Yes

☐ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No

b

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

☐

Part V

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

	(a)Current year	(b)Prior year	(c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	238,400,441	241,203,716	228,617,044	185,947,976	149,275,587
b Contributions	9,276,884	11,133,950	17,434,934	40,175,373	35,537,621
c Net investment earnings, gains, and losses	25,950,547	9,861,268	1,879,540	5,590,037	7,776,408
d Grants or scholarships					
e Other expenditures for facilities and programs	9,987,270	23,234,320	6,285,286	2,595,782	6,180,689
f Administrative expenses	472,482	564,173	442,516	500,560	460,951
g End of year balance	263,168,120	238,400,441	241,203,716	228,617,044	185,947,976

2

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

a

Board designated or quasi-endowment

99 000 %

b

Permanent endowment

1 000 %

c

Temporarily restricted endowment

The percentages on lines 2a, 2b, and 2c should equal 100%

3a

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

(i) unrelated organizations

3a(i)

No

(ii) related organizations

3a(ii)

No

b

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

3b

4

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

Part VI

Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		16,220,671		16,220,671
b Buildings		176,928,296	103,886,027	73,042,269
c Leasehold improvements				
d Equipment		207,965,907	149,795,566	58,170,341
e Other		6,405,000	5,126,331	1,278,669
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				148,711,950

Part VII

Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.
See Form 990, Part X, line 12.

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

Part VIII

Investments—Program Related.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX

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

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

Part X

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes	0	
ACCRUED RETIREMENT	50,012,134	
OTHER LT LIABILITIES	5,160,306	
ESTIMATED DUE TO MEDICARE/MEDICAID	6,426,150	
DUE TO AFFILIATES	1,714,239	
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	63,312,829	

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

☐

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

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

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

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	
	Schedule D (Form 990) 2017

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 61-0920842
Name: BOWLING GREEN WARREN COUNTY COMMUNITY
HOSPITAL CORPORATION

Supplemental Information

Return Reference	Explanation
PART V, LINE 4	----- THE MEDICAL CENTERS ENDOWMENT CONSISTS OF FUNDS ESTABLISHED FOR A VARIETY OF PURPOSES THE ENDOWMENT INCLUDES BOTH DONOR-RESTRICTED ENDOWMENT FUNDS AND FUNDS DESIGNATED BY THE BOARD OF DIRECTORS TO FUNCTION AS ENDOWMENTS (BOARD-DESIGNATED ENDOWMENT FUNDS) AS REQUIRED BY GAAP, NET ASSETS ASSOCIATED WITH ENDOWMENT FUNDS, INCLUDING BOARD-DESIGNATED ENDOWMENT FUNDS, ARE CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OR ABSENCE OF DONOR-IMPOSED RESTRICTIONS UNRESTRICTED NET ASSETS INCLUDED \$261,430,876 OF BOARD-DESIGNATED ENDOWMENT FUNDS FOR FUTURE CAPITAL IMPROVEMENTS AND OTHER PURPOSES AS DETERMINED BY THE BOARD OF DIRECTORS FUNDS ON DEPOSIT WITH TRUSTEES IN CONNECTION WITH VARIOUS BOND INDENTURES, CALLED TRUSTEE-HELD FUNDS, ARE TO BE USED ONLY FOR INTEREST, RETIRING INDEBTEDNESS, OR CAPITAL EXPENDITURES AS SPECIFIED BY THE VARIOUS BOND INDENTURE AGREEMENTS THE FUND BALANCE FOR TRUSTEE-HELD FUNDS IS \$23,810,962 PERMANENTLY RESTRICTED NET ASSETS INCLUDED \$1,739,029 OF DONOR-RESTRICTED ENDOWMENT FUNDS

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	INCOME TAXES ----- THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS DID NOT INCLUDE A FOOTNOTE THAT ADDRESSED THE ORGANIZATION'S LIABILITY FOR UNCERTAIN TAX POSITIONS UNDER FIN 48 (ASC 740) MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740 BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS	BAD DEBT EXPENSE NETTED AGAINST REVENUE PER AUDIT (\$22,635,743) CHANGE IN DEFINED BENEFIT PLAN (\$72,101) TRANSFER FROM AFFILIATES \$625,744 ----- TOTAL TO SCHEDULE D, PART X I, LINE 2D (\$22,082,100)

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS	RENTAL EXPENSES NETTED AGAINST REVENUE PER AUDIT (\$4,168,172)

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS	RENTAL EXPENSES NETTED AGAINST REVENUE PER AUDIT \$4,168,172

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS	BAD DEBT EXPENSE NETTED AGAINST REVENUE PER AUDIT \$22,635,743

SCHEDULE H
(Form 990)

Department of the Treasury

Internal Revenue Service

Hospitals

► Complete if the organization answered "Yes" on Form 990, Part IV, question 20.
► Attach to Form 990.
► Information about Schedule H (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization

BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION

Employer identification number

61-0920842

Part I Financial Assistance and Certain Other Community Benefits at Cost

1a

Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a

1a

Yes

1b

If "Yes," was it a written policy?

1b

Yes

2

If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year

☒ Applied uniformly to all hospital facilities

☐ Applied uniformly to most hospital facilities

☐ Generally tailored to individual hospital facilities

3

Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year

a

Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing free care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care

3a

Yes

b

Did the organization use FPG as a factor in determining eligibility for providing discounted care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care

3b

No

c

If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care

4

Yes

5a

Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?

5a

Yes

b

If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?

5b

No

c

If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?

5c

6a

Did the organization prepare a community benefit report during the tax year?

6a

Yes

b

If "Yes," did the organization make it available to the public?

6b

Yes

Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)	3	4,027	5,989,202		5,989,202	1 690 %
b Medicaid (from Worksheet 3, column a)	3	45,825	72,510,618	61,910,666	10,599,952	3 000 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs	6	49,852	78,499,820	61,910,666	16,589,154	4 690 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)	302	31,724	3,403,930		3,403,930	0 960 %
f Health professions education (from Worksheet 5)	16	827	6,015,703		6,015,703	1 700 %
g Subsidized health services (from Worksheet 6)	2	1,069	16,474,800	9,878,526	6,596,274	1 860 %
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)	1,136		71,558		71,558	0 020 %
j Total. Other Benefits	1,456	33,620	25,965,991	9,878,526	16,087,465	4 540 %
k Total. Add lines 7d and 7j	1,462	83,472	104,465,811	71,789,192	32,676,619	9 230 %

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat No 50192T Schedule H (Form 990) 2017

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

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development	5		4,755		4,755	0 %
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members	1	1	48,522		48,522	0 010 %
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development	1		50,932		50,932	0 010 %
9 Other	1		51,600		51,600	0 010 %
10 Total	8	1	155,809		155,809	0 030 %

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	Yes	
2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount.	2	22,635,743	
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit.	3	2,186,757	
4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.			

Section B. Medicare

5 Enter total revenue received from Medicare (including DSH and IME).	5	123,194,594
6 Enter Medicare allowable costs of care relating to payments on line 5.	6	155,534,431
7 Subtract line 6 from line 5. This is the surplus (or shortfall).	7	-32,339,837
8 Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used.		
☐ Cost accounting system	☐ Cost to charge ratio	☒ Other

Section C. Collection Practices

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

Part IV Management Companies and Joint Ventures

(a) Name of entity (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				

Part V Facility Information**Section A. Hospital Facilities**

(list in order of size from largest to smallest—see instructions)

How many hospital facilities did the organization operate during the tax year?

3

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)

		Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
	See Additional Data Table										

Part V Facility Information (continued)**Section B. Facility Policies and Practices**

(Complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

A

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

13

Community Health Needs Assessment

	Yes	No
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1	No
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2	No
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12 If "Yes," indicate what the CHNA report describes (check all that apply)	3 Yes	
a ☒ A definition of the community served by the hospital facility		
b ☒ Demographics of the community		
c ☒ Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d ☒ How data was obtained		
e ☒ The significant health needs of the community		
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g ☒ The process for identifying and prioritizing community health needs and services to meet the community health needs		
h ☒ The process for consulting with persons representing the community's interests		
i ☐ The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j ☐ Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA 20 <u>15</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5 Yes	
6 a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a Yes	
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b	No
7 Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply)	7 Yes	
a ☒ Hospital facility's website (list url) <u>SEE PART V, SECTION C</u>		
b ☐ Other website (list url) _____		
c ☒ Made a paper copy available for public inspection without charge at the hospital facility		
d ☐ Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8 Yes	
9 Indicate the tax year the hospital facility last adopted an implementation strategy 20 <u>15</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website? If "Yes" (list url) <u>SEE PART V, SECTION C</u>	10 Yes	
a		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a	No
b If "Yes" on line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b	
c If "Yes" on line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____		

Part V Facility Information (continued)**Financial Assistance Policy (FAP)**

A

Name of hospital facility or letter of facility reporting group _____

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that			
13 Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP	13	Yes	
a ☒ Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of 200 _____ % and FPG family income limit for eligibility for discounted care of 0 _____ %			
b ☒ Income level other than FPG (describe in Section C)			
c ☒ Asset level			
d ☒ Medical indigency			
e ☒ Insurance status			
f ☒ Underinsurance discount			
g ☐ Residency			
h ☒ Other (describe in Section C)			
14 Explained the basis for calculating amounts charged to patients?	14	Yes	
15 Explained the method for applying for financial assistance?	15	Yes	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply)			
a ☒ Described the information the hospital facility may require an individual to provide as part of his or her application			
b ☒ Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application			
c ☒ Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process			
d ☐ Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications			
e ☐ Other (describe in Section C)			
16 Was widely publicized within the community served by the hospital facility?	16	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☒ The FAP was widely available on a website (list url) SEE PART V, SECTION C			
b ☒ The FAP application form was widely available on a website (list url) SEE PART V, SECTION C			
c ☒ A plain language summary of the FAP was widely available on a website (list url) SEE PART V, SECTION C			
d ☒ The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
e ☒ The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)			
f ☒ A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
g ☒ Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention			
h ☐ Notified members of the community who are most likely to require financial assistance about availability of the FAP			
i ☒ The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by LEP populations			
j ☐ Other (describe in Section C)			

Part V Facility Information (continued)**Billing and Collections**

A

Name of hospital facility or letter of facility reporting group _____

	Yes	No
17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	17 Yes	
18 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP		
a ☐ Reporting to credit agency(ies) b ☐ Selling an individual's debt to another party c ☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP d ☐ Actions that require a legal or judicial process e ☐ Other similar actions (describe in Section C) f ☐ None of these actions or other similar actions were permitted		
19 Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?	19	No
If "Yes," check all actions in which the hospital facility or a third party engaged		
a ☐ Reporting to credit agency(ies) b ☐ Selling an individual's debt to another party c ☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP d ☐ Actions that require a legal or judicial process e ☐ Other similar actions (describe in Section C)		
20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply)		
a ☒ Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs b ☒ Made a reasonable effort to orally notify individuals about the FAP and FAP application process c ☒ Processed incomplete and complete FAP applications d ☒ Made presumptive eligibility determinations e ☐ Other (describe in Section C) f ☐ None of these efforts were made		

Policy Relating to Emergency Medical Care

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

Part V Facility Information *(continued)***Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**

A

Name of hospital facility or letter of facility reporting group _____**22** Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care

- a** ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period
- b** ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- c** ☐ The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- d** ☒ The hospital facility used a prospective Medicare or Medicaid method

23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?

If "Yes," explain in Section C

24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?

If "Yes," explain in Section C

	Yes	No
22		
23		No
24		No

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

[illegible]

Part V Facility Information (continued)**Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**
(list in order of size, from largest to smallest)How many non-hospital health care facilities did the organization operate during the tax year? **7**

Name and address	Type of Facility (describe)
1 MEDICAL CENTER HEALTH & WELLNESS CENTER 740 E TENTH AVE BOWLING GREEN, KY 42101	COMMUNITY WELLNESS CENTER
2 MEDICAL CENTER PHARMACY OF BG 825 2ND ST BOWLING GREEN, KY 42102	PHARMACY
3 TOMORROW'S WOMAN 1623 SCOTTSVILLE ROAD BOWLING GREEN, KY 42101	DURABLE MEDICAL EQUIPMENT
4 MEDICAL CENTER EMS 210 E THIRD AVE BOWLING GREEN, KY 42101	EMERGENCY MEDICAL SERVICES
5 MEDEQUIP 825 2ND STREET BOWLING GREEN, KY 42101	DURABLE MEDICAL EQUIPMENT
6 FOUNTAIN RUN RURAL HEALTH CLINIC 47 AKERSVILLE RD FOUNTAIN RUN, KY 42133	RURAL HEALTH CLINIC
7 MUNFORDVILLE PRIMARY CARE CLINIC 1124 MAIN ST MUNFORDVILLE, KY 42765	PRIMARY CARE CLINIC
8	
9	
10	

Part VI Supplemental Information

Provide the following information

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II and Part III, lines 2, 3, 4, 8 and 9b
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART I, LINE 3C	----- THE INCOME LIMIT FOR FINANCIAL ASSISTANCE (CHARITY CARE) IS 200% OF THE FEDERAL POVERTY LEVEL DISCOUNTS ARE PROVIDED TO ALL PATIENTS WHO ARE UNINSURED WHOSE INCOME EXCEEDS THE LIMITS TO QUALIFY FOR FINANCIAL ASSISTANCE SELF-PAY DISCOUNTS ARE NOT LIMITED BASED ON INCOME THE HOSPITAL ALSO PROVIDES PAYMENT PLANS FOR SELF-PAY PATIENTS

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART I, LINE 7	----- THE AMOUNTS REPORTED ON LINE 7G ARE DETERMINED BY MULTIPLYING REVENUE BY THE MEDICARE COST TO CHARGE RATIO BAD DEBTS ARE DIRECTLY REMOVED FROM PATIENT SERVICE REVENUE, THE AMOUNT REMOVED FROM INPATIENT AND OUTPATIENT REVENUE TOTALED \$22,635,743 COST OF FINANCIAL ASSISTANCE WAS CALCULATED WITH A COST TO CHARGE RATIO USING WORKSHEET 2 THE COSTS RELATED TO MEDICAID PATIENTS WAS DETERMINED USING THE HOSPITAL'S COST ACCOUNTING SYSTEM FOR SUBSIDIZED SERVICES THE HOSPITAL'S COST ACCOUNTING SYSTEM IS USED TO DETERMINE COSTS RELATED TO THE SPECIFIC SERVICE EXCLUDING TRADITIONAL MEDICAID AND MEDICAID MANAGED PATIENTS COSTS FOR FINANCIAL ASSISTANCE AND BAD DEBT ACCOUNTS ARE DEDUCTED USING A RATIO OF COST TO CHARGE SPECIFIC TO THAT SUBSIDIZED SERVICE COSTS FOR OTHER PROGRAMS REFLECT THE DIRECT AND INDIRECT COSTS OF PROVIDING THOSE PROGRAMS

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART II	COMMUNITY BUILDING ACTIVITIES ----- COMMUNITY BUILDING ACTIVITIES INCLUDE PARTICIPATION IN THE CHAMBER OF COMMERCE, DOWNTOWN REDEVELOPMENT AND LEADERSHIP BOWLING GREEN

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 2	----- THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS DO NOT CONTAIN A FOOTNOTE THAT DESCRIBES BAD DEBT EXPENSE THE HOSPITAL ELECTED TO EARLY ADOPT ASU 2011-07 ACCORDINGLY, BAD DEBT EXPENSE IS REFLECTED AS A DEDUCTION FROM REVENUE RATHER THAN AN OPERATING EXPENSE FOR FINANCIAL REPORTING PURPOSES

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 3	----- FINANCIAL ASSISTANCE IS RECOGNIZED FOR PATIENTS WHO DO NOT HAVE THE ABILITY TO PAY FOR SERVICES RECEIVED THE HOSPITAL USES A STANDARD OF 200% OF THE FEDERAL POVERTY GUIDELINES FOR QUALIFYING PATIENTS WHO ARE UNABLE TO PAY THE GROSS CHARGES ARE CONVERTED TO COSTS USING THE HOSPITAL'S COST TO CHARGE RATIO

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 8	----- COSTS REPORTED ON LINE 6 ARE OBTAINED FROM THE MEDICARE COST REPORT WHICH ARE BASED ON A COST TO CHARGE RATIO

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 9B	----- THE MEDICAL CENTER PROVIDES CARE TO PATIENTS WHO MEET CERTAIN CRITERIA UNDER THEIR CARE POLICY WITHOUT CHARGE OR AT AMOUNTS LESS THAN THE ESTABLISHED RATES BECAUSE THE MEDICAL CENTER DOES NOT PURSUE COLLECTING OF AMOUNTS DETERMINED TO QUALIFY AS FINANCIAL ASSISTANCE, REVENUE IS NOT RECORDED FOR SUCH SERVICES THE MEDICAL CENTER MAINTAINS RECORDS TO IDENTIFY AND MONITOR THE LEVEL OF CHARITY CARE THEY PROVIDE THESE RECORDS INCLUDE THE AMOUNT OF CHARGES FORGONE FOR SERVICES AND SUPPLIES FURNISHED UNDER THEIR FINANCIAL ASSISTANCE POLICY OTHER UNCOMPENSATED CARE RELATES PRINCIPALLY TO CONTRACTUAL ALLOWANCES FOR GOVERNMENT PAYERS, DISCOUNTS TAKEN BY COMMERCIAL PAYERS AND BAD DEBTS BENEFITS FOR THE POOR INCLUDE SERVICES PROVIDED TO PERSONS WHO CANNOT AFFORD HEALTH CARE BECAUSE OF INADEQUATE RESOURCES OR WHO ARE UNINSURED THIS INCLUDES TRADITIONAL FINANCIAL ASSISTANCE AT STANDARD BILLING RATES AND THE COSTS OF TREATING MEDICAID BENEFICIARIES IN EXCESS OF GOVERNMENT PAYMENTS THE MEDICAL CENTER DOES NOT PURSUE THE COLLECTION OF AMOUNTS DETERMINED TO BE TRADITIONAL FINANCIAL ASSISTANCE THEREFORE, THESE AMOUNTS ARE NOT INCLUDED IN NET PATIENT REVENUE

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART VI, LINE 2	----- THE MEDICAL CENTER IS BUILT UPON THE FOUNDATION OF SERVING OUR COMMUNITY, DAY IN AND DAY OUT, WITH QUALITY DEPENDABLE HEALTHCARE A COMMUNITY HEALTH NEEDS ASSESSMENT WAS COMPLETED AS PART OF A COMMUNITY EFFORT LED BY THE BARREN RIVER DISTRICT HEALTH DEPARTMENT WHO COORDINATED THE EFFORTS OF MULTIPLE INTERESTED PARTIES AS NEEDS ARISE IN THE COMMUNITY AND SURROUNDING COUNTIES, THE MEDICAL CENTER RESPONDS THE MEDICAL CENTER IS PART OF AN INTEGRATED HEALTHCARE DELIVERY SYSTEM AS DESCRIBED IN QUESTION 6 BELOW THE MULTIPLE FACILITIES INCLUDING THE COMMONWEALTH HEALTH FREE CLINIC ARE EVIDENCE OF THE MEDICAL CENTER'S COMMITMENT TO RESPONDING TO HEALTH NEEDS IN OUR COMMUNITY AND THE SURROUNDING RURAL COUNTIES

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART VI, LINE 3	----- UPON REGISTRATION, PATIENTS ARE PROVIDED A PATIENT HANDBOOK WHICH CONTAINS INFORMATION REGARDING FINANCIAL ASSISTANCE ADDITIONALLY, SIGNAGE AND BROCHURES DESCRIBING FINANCIAL ASSISTANCE POLICIES ARE AVAILABLE AT ADMISSIONS AREAS EACH PATIENT WILL RECEIVE A STATEMENT REFERRED TO AS A FIRST NOTICE THE FIRST NOTICE STATES THAT IT IS NOT A BILL, BUT IT IS A SUMMARY OF THE PATIENT'S CHARGES THIS NOTICE AND EACH SUBSEQUENT STATEMENT CONTAINS INFORMATION CONCERNING FINANCIAL ASSISTANCE AS WELL AS CONTACT INFORMATION FOR QUESTIONS THE MEDICAL CENTER ALSO MAINTAINS A WEBSITE FOR BILLING AND COLLECTIONS QUESTIONS FINANCIAL ASSISTANCE POLICIES ARE POSTED TO THIS WEBSITE AS WELL AS FREQUENTLY ASKED QUESTIONS REGARDING BILLINGS

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART VI, LINE 4	----- BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION (THE MEDICAL CENTER) IS DESIGNATED AS A REGIONAL REFERRAL CENTER BY THE BARREN RIVER REGIONAL HEALTH PLANNING COUNCIL, AN AGENCY OF THE COMMONWEALTH OF KENTUCKY THE MEDICAL CENTER SERVES PATIENTS THROUGHOUT AN AREA COMPRISING TEN COUNTIES, CALLED THE BARREN RIVER AREA DEVELOPMENT DISTRICT (THE DISTRICT) IN SOUTH CENTRAL KENTUCKY THE POPULATION OF THE MEDICAL CENTER'S PRIMARY SERVICE AREA IS APPROXIMATELY 286,000 PEOPLE THE COMMUNITY IS GROWING AND WE SERVE A GROWING UNINSURED AND UNDERINSURED POPULATION THERE ARE TWO ACUTE CARE HOSPITALS IN THE COMMUNITY THE PERCENTAGE OF UNINSURED PERSONS IN THE COUNTIES SERVED BY THE MEDICAL CENTER RANGE FROM 18 TO 24%, WHICH IS HIGHER THAN THE KENTUCKY AVERAGE THE NUMBER OF RESIDENTS IN THE DISTRICT IN HOUSEHOLDS BELOW THE FEDERAL POVERTY GUIDELINES VARY BY COUNTY AND RANGE FROM 16 1% TO 26 7% COMPARED TO THE KENTUCKY POVERTY RATE OF 18 6% THE THREE HIGHEST POPULATED COUNTIES IN THE DISTRICT ARE WARREN, BARREN, AND ALLEN, WHOSE AVERAGE MEDIAN HOUSEHOLD INCOME IS \$43,509, \$47,587, AND \$36,123 RESPECTIVELY, AS OF THE PERIOD 2008-2012 THE PERCENTAGE OF THE POPULATION AS OF 2013, IN THE THREE HIGHEST POPULATED COUNTIES WHO ARE OVER 65 YEARS OLD IS APPROXIMATELY 18 9%, 19 9%, AND 19 7% ACCORDING TO THE SURVEY CONDUCTED BY THE BARREN RIVER DISTRICT HEALTH DEPARTMENT, THE MOST SERIOUS HEALTH PROBLEMS IN THE COMMUNITY ARE OBESITY, ALCOHOL AND DRUG ABUSE, NOT ENOUGH PHYSICAL ACTIVITY, TOBACCO USE, AND POOR DIET

Form and Line Reference	Explanation
PART VI, LINE 6	----- BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION ("THE MEDICAL CENTER") IS OWNED AND CONTROLLED BY COMMONWEALTH HEALTH CORPORATION ("CHC") - 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. THE BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION IS A NON-STOCK, NONPROFIT KENTUCKY CORPORATION, UNDER THE NAME "THE MEDICAL CENTER" THE MEDICAL CENTER AT BOWLING GREEN SINCE OCTOBER 1996, A HOSPITAL AND NURSING HOME FACILITY IN SCOTTSVILLE, KENTUCKY, UNDER THE NAME "THE MEDICAL CENTER AT SCOTTSVILLE" THE MEDICAL CENTER ALSO BEGAN OPERATING A HOSPITAL IN HORSE CAVE, KENTUCKY ON JANUARY 1, 2016 UNDER THE NAME "THE MEDICAL CENTER AT CAVERNA" 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. 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"). THE SCOTTSVILLE FACILITY OPENED IN 1996 AND IS COMPRISED OF A 25-BED MEDICARE DESIGNATED CRITICAL ACCESS HOSPITAL AND 110 NURSING CARE BEDS. THESE BEDS ARE LOCATED IN AN 85,000 SQUARE FOOT BUILDING ON APPROXIMATELY 13 ACRES OF LAND IN ALLEN COUNTY, NEAR SCOTTSVILLE, KENTUCKY. THE MEDICAL CENTER AT CAVERNA, THE MEDICAL CENTER AT CAVERNA, LOCATED IN HORSE CAVE, KENTUCKY, BECAME A PART OF THE BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION ON JANUARY 1, 2016. THE HOSPITAL IS A 25-BED MEDICARE DESIGNATED CRITICAL ACCESS HOSPITAL AND ALSO OPERATES TWO RURAL HEALTH CLINICS, ONE IN MUMFORDVILLE, KY AND ONE IN HORSE CAVE, KY. COMMONWEALTH HEALTH CORPORATION CHC IS A HOLDING COMPANY FOR A TOTAL OF TWELVE FOR-PROFIT AND NONPROFIT CORPORATIONS AND PARTNERSHIP (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 CORPORATION ("THE MEDICAL CENTER"), (2) COMMONWEALTH HEALTH FREE CLINIC, INC., (3) THE MEDICAL CENTER AT FRANKLIN, INC., (4) THE MEDICAL CENTER AT ALBANY, (5) COMMONWEALTH REGIONAL SPECIALTY HOSPITAL, INC., AND (6) VARIOUS NON-PROFIT AND FOR-PROFIT CORPORATIONS AND PARTNERSHIPS. CHC OWNS AND OPERATES MULTIPLE PHYSICIAN PRACTICES AND EMPLOYS GENERAL PRACTITIONERS, BARIATRIC SURGEONS, INTERNISTS, CARDIAC SURGEONS, VASCULAR SURGEONS, NEUROSURGEONS, NEUROLOGISTS, OBSTETRIC/GYNECOLOGISTS, ORTHOPAEDICS, HOSPITALISTS, OTOLARYNGOLOGISTS, PSYCHIATRICS, INFECTIOUS DISEASE AND TRAVEL MEDICINE PHYSICIANS, HEMATOLOGY AND ONCOLOGY PHYSICIANS AND GENERAL SURGEONS. 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 CENTER CARE HEALTH BENEFITS PROGRAM ("CENTER CARE"), A PREFERRED PROVIDER ORGANIZATION (PPO), HAS ASSISTED EMPLOYERS 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, CENTER CARE SERVES AS THE LOCAL, REGIONAL, OR STATEWIDE NETWORK FOR VARIOUS MANAGED CARE ORGANIZATIONS FOR THEIR COMMERCIAL, MEDICARE, AND/OR MEDICAID MEMBERSHIP. CENTER CARE PRESENTLY HAS OVER 500,000 MEMBERS BY PROVIDING ACCESS TO OVER 20,000 PROVIDERS IN KENTUCKY, TENNESSEE, INDIANA, OHIO, AND ILLINOIS.

Form and Line Reference	Explanation
PART VI, LINE 6	E SINCE 2008, CHC HAS BEEN THE SOLE OWNER OF BLUEGRASS OUTPATIENT CENTER OF BOWLING GREEN , LLC ("BLUEGRASS") BLUEGRASS PROVIDES COMPREHENSIVE REHABILITATION THERAPY SERVICES COM MONWEALTH HEALTH FREE CLINIC, INC COMMONWEALTH HEALTH FREE CLINIC, INC ("CHFC") WAS ORG ANIZED TO OPERATE A CLINIC, WHICH PROVIDES BASIC MEDICAL AND DENTAL DIAGNOSTIC AND TREATME NT SERVICES FOR CHARITABLE PURPOSES FOR THE UNINSURED AND UNDERINSURED OF SOUTH-CENTRAL KE NTUCKY AND ALSO SERVES INDIVIDUALS WHO MAY BE COVERED BY SOME FORM OF INSURANCE, BUT WHO A RE UNABLE TO ACCESS A PROVIDER FOR ACUTE OR CHRONIC HEALTHCARE ISSUES THE CLINIC OFFERS S ERVICES INCLUDING NON-EMERGENCY CLINICAL SERVICES, DENTISTRY, COMMUNITY HEALTH EDUCATION A ND COUNSELING, DISEASE/CONDITION SPECIFIC EDUCATION AND COUNSELING, AND ACCESS TO PHARMACE UTICALS THE MEDICAL CENTER AT FRANKLIN, INC 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 CENTERS BOWLING GREEN CAMPUS MCF IS A MEDICARE DESIGNA TED CRITICAL ACCESS HOSPITAL OFFERING ACUTE CARE INPATIENT AND OUTPATIENT PROGRAMS IN ITS 25 BED ACUTE CARE FACILITY THE MEDICAL CENTER AT ALBANY ON APRIL 1, 2016, THE MEDICAL CE NTER ACQUIRED THE ASSETS OF CLINTON COUNTY HOSPITAL, INC , AN ACUTE-CARE FACILITY, IN ORDE R TO MAINTAIN THE FACILITY AS AN ACUTE-CARE HOSPITAL THE MEDICAL CENTER AT ALBANY IS A 42 -BED ACUTE CARE HOSPITAL THAT EARNS REVENUE BY PROVIDING INPATIENT, OUTPATIENT, AND EMERGE NCY CARE SERVICES IN CLINTON COUNTY AND SURROUNDING COUNTIES IN KENTUCKY COMMONWEALTH REG IONAL SPECIALTY HOSPITAL, INC COMMONWEALTH REGIONAL SPECIALTY HOSPITAL IS A LONG-TERM AC UTE CARE HOSPITAL THAT OPERATES AS A HOSPITAL WITHIN A HOSPITAL BY LEASING 28 BEDS FROM TH E MEDICAL CENTER ON THE MEDICAL CENTERS BOWLING GREEN CAMPUS IT IS AN ACUTE CARE HOSPITAL FOR THOSE PATIENTS REQUIRING AN EXTENDED HOSPITAL STAY (ANTICIPATED LENGTH OF STAY BETWEE N 18-35 DAYS) AND GENERALLY HAVING COMPLEX OR CHRONIC MEDICAL CONDITIONS COMMONWEALTH HEA LTH FOUNDATION, INC CHC ENDORSED THE ESTABLISHMENT OF COMMONWEALTH HEALTH FOUNDATION (TH E 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 CHCS BOARD OF DIRECTORS OR HIS/HER DES IGNEE, CHCS PRESIDENT AND CEP, 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

Schedule H (Form 990) 2017

Additional Data

Software ID:
Software Version:
EIN: 61-0920842
Name: BOWLING GREEN WARREN COUNTY COMMUNITY
HOSPITAL CORPORATION

Form 990 Schedule H, Part V Section A. Hospital Facilities

Section A. Hospital Facilities		Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER—24 hours	ER—other	Other (Describe)	Facility reporting group
(list in order of size from largest to smallest—see instructions) How many hospital facilities did the organization operate during the tax year? 3											
Name, address, primary website address, and state license number											
1	THE MEDICAL CENTER AT BOWLING GREEN 800 PARK STREET BOWLING GREEN, KY 42101 HTTP //MCBG.ORG 100404	X	X					X			A
2	THE MEDICAL CENTER AT SCOTTSVILLE 456 BURNLEY ROAD SCOTTSVILLE, KY 42164 HTTP //THEMEDICALCENTERSCOTTSVILLE.ORG 600076	X	X			X		X		NURSING FACILITY	A
3	THE MEDICAL CENTER AT CAVERNA 1501 S DIXIE STREET HORSE CAVE, KY 42749 HTTP //WWW.THEMEDICALCENTERCAVERNA.ORG 600065	X				X		X		RURAL HEALTH CLINIC	A

Section C. Supplemental Information for Part V, Section B.Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
PART V, SECTION B, LINE 5	----- AN INITIAL ASSESSMENT OF LOCAL HEALTH CARE NEEDS WAS PERFORMED IN 2011-2012, WHEN IN APRIL OF 2011, THE BARREN RIVER DISTRICT HEALTH DEPARTMENT (BRDHD) CONVENED A GROUP OF LOCAL HEALTH CARE AND PUBLIC HEALTH LEADERS TO DISCUSS THE NEED TO IMPROVE OVERALL HEALTH STATUS WITHIN THE 10-COUNTY BARREN RIVER AREA DEVELOPMENT DISTRICT (BRADD). THE GROUP FORMED THE BARREN RIVER COMMUNITY HEALTH PLANNING COUNCIL WHICH BEGAN A YEAR-LONG COMMUNITY HEALTH ASSESSMENT PHASE THAT RAN FROM NOVEMBER 2011 THROUGH MAY 2012. MEMBERS EXPLORED A NUMBER OF QUESTIONS, IDENTIFIED FIVE PRIORITY HEALTH ISSUES AND SOUGHT INPUT ABOUT THESE ISSUES FROM PEERS, CONSTITUENTS, EMPLOYEES, ORGANIZATIONS, AND FAMILIES. WITH THE RESULTING INFORMATION, FOUR STAKEHOLDER GROUPS WERE CREATED TO DEVELOP ACTION PLANS TO ADDRESS THE PRIORITY HEALTH ISSUES. THE STAKEHOLDER GROUPS ADDRESSED THE HEALTHCARE DELIVERY SYSTEM, WORKSITES, EDUCATIONAL SYSTEM AND COMMUNITIES AND THEIR ROLE IN TARGETING CARDIOVASCULAR DISEASE, OBESITY, DIABETES, LUNG CANCER, AND DRUG ABUSE AND ADDITION. A HEALTH PLAN WAS DEVELOPED FOR 2013-2015 TO UPDATE THE COMMUNITY HEALTH NEEDS ASSESSMENT AND EVALUATE CURRENT NEEDS, A UNIQUE PARTNERSHIP OF THE BARREN RIVER DISTRICT HEALTH DEPARTMENT (BRDHD), THE BARREN INITIATIVE TO GET HEALTHY TOGETHER (BRIGHT) COALITION, AND FOUR COMMUNITY STAKEHOLDER GROUPS WITH THE GOAL TO IMPROVE OVERALL HEALTH STATUS WITHIN THE 10-COUNTY BARREN RIVER AREA DEVELOPMENT DISTRICT. THEY CAME TOGETHER IN THE LATTER MONTHS OF 2014 TO REVIEW COMMUNITY HEALTH NEEDS. THE BRDHD STAFF AND BRIGHT MEMBERS DEVELOPED A COMMUNITY SURVEY TO ASSESS PROGRESS AND NEED IN FIVE IMPORTANT WELLNESS-RELATED AREAS. THE ONE-PAGE SURVEY WAS DISSEMINATED TO CITIZENS IN THE 10 BRADD COUNTIES DURING JANUARY TO MARCH OF 2015. A TOTAL OF 6,258 ADULTS OVER THE AGE OF 18 RESPONDED TO THE SURVEY. RESPONDERS REPRESENTED EACH OF THE 10 COUNTIES IN THE BRADD. THIS COMMUNITY SURVEY SHOWS THAT BRDHD AND BRIGHT HAVE ALREADY BEEN QUITE SUCCESSFUL IN INCREASING AWARENESS ABOUT THE IMPORTANCE OF PREVENTION, WELLNESS, AND HEALTHY LIVING THROUGHOUT THE DISTRICT. HOWEVER, THIS SUCCESS AND AWARENESS VARIES BY SEVERAL FACTORS, INCLUDING GENDER, AGE, EDUCATION LEVEL, AND GEOGRAPHY. TO BETTER UNDERSTAND THE POTENTIAL INFLUENCES ON CITIZEN KNOWLEDGE AND ENGAGEMENT IN HEALTH BEHAVIORS, RESPONSES TO QUESTIONS ABOUT EACH OF THE FIVE WELLNESS AREAS WERE EXAMINED IN DEPTH. FACTORS AFFECTING SELF AND FAMILY'S HEALTH ANYWHERE FROM 45 TO 56% OF SURVEY RESPONDERS SAID THEY HAD LITTLE OR NO CONCERNS ABOUT THEIR ABILITY TO BUY FRESH AND HEALTHY FOODS, HAVING PLACES TO BE PHYSICALLY ACTIVE, THEIR EXPOSURE TO TOBACCO, AFFORDING MEDICATIONS AND DOCTORS' FEES, AND ACCESSING A DOCTOR WHEN NEEDED. HOWEVER, OTHER PARTICIPANTS EXPRESSED MODERATE TO HUGE CONCERNS ABOUT THEIR ABILITY TO HAVE THESE THINGS AND FELT THIS COULD HAVE A SEVERE EFFECT ON THEIR OWN HEALTH OR THAT OF THEIR FAMILY. - WOMEN EXPRESSED MORE CONCERNS ABOUT MOST

Section C. Supplemental Information for Part V, Section B.Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
PART V, SECTION B, LINE 5	OF THESE AREAS, PARTICULARLY IN BUYING FRESH AND HEALTHY FOODS (40%) AND HAVING ACCESS TO PLACES TO BE PHYSICALLY ACTIVE (31%) - INABILITY TO BUY HEALTHY FOODS RANKED HIGHEST AMON G THE OLDEST (42%) AND YOUNGEST (41%) PARTICIPANTS - THE YOUNGEST AGE GROUP ALSO PERCEIVED MORE OF AN IMPACT ON THEIR HEALTH RELATED TO DOCTORS WHO WON'T ACCEPT INSURANCE (21%) - I NDIVIDUALS WITH ONLY HIGH SCHOOL OR LESS EDUCATION RANKED EACH OF THE 11 POSSIBLE ITEMS ON THE SURVEY AS HAVING A MODERATE TO HUGE IMPACT ON THEIR HEALTH COMPARED TO THOSE WITH SOM E COLLEGE OR MORE - NEARLY HALF OF INDIVIDUALS WITH HIGH SCHOOL OR LESS SAID NOT BEING AB LE TO BUY FRESH AND HEALTHY FOODS WOULD AFFECT THEIR HEALTH COMMUNITY SURVEY QUESTIONS RE LATED TO FIVE MAJOR WELLNESS-RELATED AREAS - IMPACT OF FACTORS ON SELF AND ON FAMILY'S HE ALTH - USE OF LOCAL FARMERS MARKET IN 2014 - AVAILABILITY AND USE OF EMPLOYER WELLNESS PRO GRAMS - SOURCE OF PAYMENT FOR HEALTH CARE AND DENTAL SERVICES IN PAST 12 MONTHS - TRAVEL O UT OF HOME COUNTY FOR HEALTH-RELATED SERVICES SURVEY PARTICIPANTS WERE ASKED ABOUT 11 FACT ORS THAT MIGHT AFFECT THEIR OWN OR THEIR FAMILY MEMBERS' HEALTH RESPONSES WERE RATED WITH A LIKERT SCALE THAT RANGED FROM LITTLE OR NO IMPACT TO A MODERATE TO HUGE IMPACT ON HEALT H OVERALL, THERE WAS CONSIDERABLE DISPARITY IN RESPONDER ANSWERS, FROM APPLICABLE"NO IMPA CT" TO "HUGE IMPACT " AMONG FACTORS RANKED MODERATE TO HUGE IMPACT, ONE THIRD OF RESPONDEN TS (33 1%) IDENTIFIED INABILITY TO BUY FRESH AND HEALTHY FOODS AS HAVING HIGH IMPACT ON THE IR HEALTH, FOLLOWED BY NO ACCESS TO PLACES TO BE PHYSICALLY ACTIVE (30 2%) TABLE 3 SHOWS THE RANGE OF RESPONSES TO EACH OF THESE FACTORS TABLE 3 PARTICIPANT RESPONSES TO FACTORS THAT IMPACT PERSONAL OR FAMILY HEALTH (N=6, 181) POTENTIAL HEALTH FACTORS NOT APPLICABLE(%) LITTLE OR NO IMPACT (%) MODERATE TO HUGE IMPACT(%) NOT ABLE TO BUY FRESH AND HEALTHY FOO DS 15 2 51 8 33 1 NO ACCESS TO PLACES TO BE PHYSICALLY ACTIVE 15 2 54 7 30 2 TOBACCO BEING USED AT WORK 32 2 51 2 16 6 TOBACCO BEING USED AT CHILD'S SCHOOL 34 9 44 7 20 4 LACK OF P HYSICAL ACTIVITY AT CHILD'S SCHOOL 29 5 41 6 29 0 USE OF FOOD AS REWARD AT CHILD'S SCHOOL 32 1 47 0 20 9 CAN'T AFFORD MEDICATIONS 21 4 53 2 25 3 CAN'T GET TRANSPORTATION TO MEDICAL VISITS 28 3 59 2 12 6 CAN'T GET DOCTOR'S APPOINTMENT WHEN NEEDED 21 6 52 2 26 2 CAN'T AFF ORD DOCTOR'S FEES 21 2 53 5 25 3 DOCTOR WON'T ACCEPT INSURANCE 27 5 56 0 16 5

Form 990 Part V Section C Supplemental Information for Part V, Section B.

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
PART V, SECTION B, LINE 6A	THE HOSPITALS' CHNA WAS CONDUCTED WITH THE MEDICAL CENTER AT SCOTTSVILLE, CAVERNA MEMORIAL HOSPITAL (NOW NAMED THE MEDICAL CENTER AT CAVERNA), COMMONWEALTH REGIONAL HOSPITAL, GREENVIEW REGIONAL HOSPITAL, LOGAN MEMORIAL HOSPITAL, MEDICAL CENTER AT FRANKLIN, MONROE COUNTY MEDICAL CENTER, AND TJ SAMSON COMMUNITY HOSPITAL

Form 990 Part V Section C Supplemental Information for Part V, Section B.	
Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.	
Form and Line Reference	Explanation
PART V, SECTION B, LINE 11	THE MEDICAL CENTER PROVIDES FREE CARE FOR PERSONS AT OR BELOW 200% OF THE FEDERAL POVERTY LEVEL

Form 990 Part V Section C Supplemental Information for Part V, Section B.

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
PART V, SECTION B, LINE 13B	BECAUSE THERE MAY BE CIRCUMSTANCES WHERE A PATIENT/GUARANTOR MAY END UP OWING AN AMOUNT THAT IS LARGE IN RELATION TO HIS INCOME, BUT STILL NOT MEET OUR STANDARD FINANCIAL ASSISTANCE GUIDELINES, AND BECAUSE WE DO NOT WANT TO CREATE WHAT IS COMMONLY KNOWN AS "MEDICAL INDIGENCY," WE WILL ALSO APPLY THE FOLLOWING GUIDELINES TO FINANCIAL ASSISTANCE APPLICATIONS 1) ONLY PERSONS OR FAMILIES WHO MAKE LESS THAN 20 TIMES (2000%) OF THE SINGLE PERSON FPL ARE ELIGIBLE FOR CATASTROPHIC ASSISTANCE THE PURPOSE OF THIS REQUIREMENT IS TO LIMIT THE INCENTIVE TO NOT PURCHASE HEALTH INSURANCE IF A PERSON CAN AFFORD IT 2) A SELF-PAY PORTION OF A BILL GREATER THAN 20% OF ANNUAL INCOME QUALIFIES A PERSON FOR CATASTROPHIC ASSISTANCE 3) ALSO, THE AMOUNT DUE FROM CATASTROPHIC ASSISTANCE APPLICANTS WILL BE CAPPED AT 50% OF THEIR DOCUMENTED AND VERIFIED ANNUAL INCOME PLUS THE AMOUNT THE PATIENT'S LIQUID ASSETS EXCEED THEIR IMMEDIATE NEEDS AS PER THE ASSET TEST ABOVE 4) WE WILL ALLOW PAYMENT OF THIS CAPPED AMOUNT OVER A PERIOD OF UP TO 10 YEARS, WITH UP TO 15 YEARS AVAILABLE WITH THE APPROVAL OF THE DIRECTOR OF CFR 5) THE PAYMENTS WILL BE TREATED AS LONG-TERM PAY, I E , THEY WILL REQUIRE A WRITTEN AGREEMENT, AND THE PAYMENTS WILL BE INTEREST FREE FOR THE REMAINING PORTION OF THE BALANCE DUE

Form 990 Part V Section C Supplemental Information for Part V, Section B.	
Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.	
Form and Line Reference	Explanation
PART V, LINE 16A	FAP WEBSITE ----- WWW CFRBILLING PATIENTCOMPASS COM/RA/GENERAL/BILLINGPOLICIES/_FINANCIALASS ISTANCE

Form 990 Part V Section C Supplemental Information for Part V, Section B.	
Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.	
Form and Line Reference	Explanation
PART V, LINE 16B	FAP APPLICATION WEBSITE ----- WWW CFRBILLING PATIENTCOMPASS COM/RA/GENERAL/BILLINGPOLICIES/_FINANCIALASS ISTANCE

Form 990 Part V Section C Supplemental Information for Part V, Section B.	
Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.	
Form and Line Reference	Explanation
PART V, LINE 16C	FAP PLAIN LANGUAGE SUMMARY WEBSITE ----- WWW CFRBILLING PATIENTCOMPASS COM/RA/GENERAL/BILLINGPOLICIES/_FINANCIALASS ISTANCE

Form 990 Part V Section C Supplemental Information for Part V, Section B.

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
PART V, SECTION B, LINE 13H	OTHER ELIGIBILITY CRITERIA ----- PERSONS OR FAMILIES WHO QUALIFY FOR MEDICAID, FOOD STAMPS, AND OTHER INDIGENT CARE PROGRAMS (EXCLUDING KENTUCKY DISPROPORTIONATE SHARE HOSPITAL PROGRAM) THAT CAN BE AND ARE INDEPENDENTLY VERIFIED WILL BE DEEMED TO MEET THE FINANCIAL ASSISTANCE GUIDELINES, AS WILL ACCOUNTS IDENTIFIED THROUGH TOOLS OR PROGRAMS WHICH PROVIDE REASONABLE ASSURANCE THAT THE ACCOUNT MEETS OUR FINANCIAL ASSISTANCE GUIDELINES PATIENT ACCOUNTS ARE ELIGIBLE FOR FINANCIAL ASSISTANCE IF THE PATIENT HAS HAD MEDICAID WITHIN 60 DAYS BEFORE OR AFTER THE DISCHARGE DATE/DATE OF SERVICE

Form 990 Part V Section C Supplemental Information for Part V, Section B.

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
PART V, SECTION B, LINES 7A & 10A	WEBSITES FOR THE HOSPITALS' COMMUNITY HEALTH NEEDS ASSESSMENTS AND STRATEGIC IMPLEMENTATION PLANS CAN BE FOUND AT ----- THE MEDICAL CENTER AT BOWLING GREEN http //www.themedicalcenter.org/about_us/Community_Health_Needs_Assessment.aspx THE MEDICAL CENTER AT SCOTTSVILLE http //www.themedicalcenterscottsville.org/about_us/Community_Health_Needs_Assessment.aspx THE MEDICAL CENTER AT CAVERNA http //www.themedicalcentercaverna.org/community_health_needs_assessment.aspx

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," on 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

2017

Open to Public Inspection

Name of the organization
BOWLING GREEN WARREN COUNTY COMMUNITY
HOSPITAL CORPORATION

Employer identification number
61-0920842

Part I

General Information on Grants and Assistance

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

☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

3

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

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

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

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

Return Reference	Explanation
SCHEDULE I, PART I, LINE 2	BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION IS FEQUENTLY ASKED TO CONTRIBUTE TO A VARIETY OF ORGANIZATIONS AND FUNDRAISING PROJECTS IT IS THE HOSPITAL'S GOAL TO BE A SUPPORTIVE CITIZEN AND, WHEN PRACTICAL AND POSSIBLE, TO MAKE REASONABLE CONTRIBUTIONS WHICH ARE BENEFICIAL TO THE COMMUNITY AND PARALLEL TO OUR EXEMPT PURPOSE

Additional Data

Software ID:
Software Version:
EIN: 61-0920842
Name: BOWLING GREEN WARREN COUNTY COMMUNITY
HOSPITAL CORPORATION

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM 1845 LOOP DRIVE BOWLING GREEN, KY 42101	61-1320380	STATE OF KY	100,000	0			SCHOLARSHIPS
UNIVERSITY OF KENTUCKY 10 FUNKHOUSER BUILDING LEXINGTON, KY 40506	61-6001218	STATE OF KY	150,000	0			SCHOLARSHIPS

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COLLEGE HEIGHTS FOUNDATION 1906 COLLEGE HIEGHTS BLVD BOWLING GREEN, KY 42101	61-0459494	501(C)(3)	15,758	0			SCHOLARSHIPS

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization
BOWLING GREEN WARREN COUNTY COMMUNITY
HOSPITAL CORPORATION

Employer identification number
61-0920842

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes 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.	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☐ Compensation survey or study ☐ Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c	No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	No
b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.	5b	No
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	No
b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.	6b	No
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7	No
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	8	No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

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

See Additional Data Table

[illegible]

Part III **Supplemental Information**

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

Return Reference	Explanation
PART I, LINE 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 \$197,825; RONALD SOWELL \$80,865; JEAN CHERRY \$71,930.
PART I, LINE 3	----- THE CEO IS COMPENSATED BY COMMONWEALTH HEALTH CORPORATION (CHC), A RELATED ORGANIZATION. CHC USES THE FOLLOWING METHODS TO ESTABLISH THE COMPENSATION OF THE CEO: - COMPENSATION COMMITTEE - INDEPENDENT COMPENSATION CONSULTANT - WRITTEN EMPLOYMENT CONTRACT - COMPENSATION SURVEY OR STUDY - APPROVAL BY THE BOARD OR COMPENSATION COMMITTEE.

Additional Data

Software ID:
Software Version:
EIN: 61-0920842
Name: BOWLING GREEN WARREN COUNTY COMMUNITY
HOSPITAL CORPORATION

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1DR DON BROWN DIRECTOR	(i)	0	0	0	0	0	0	0
	(ii)	600,667	0	2,220	0	30,935	633,822	0
1DR SWARANJIT CHANI PHYSICIAN MCC	(i)	259,625	0	2,358	4,123	9,605	275,711	0
	(ii)	0	0	0	0	0	0	0
2MR EDDIE SCOTT DIRECTOR OF RADIOLOGY	(i)	184,033	0	13,805	0	15,964	213,802	0
	(ii)	0	0	0	0	0	0	0
3MS SARAH ROGERS PHYSICIST	(i)	193,960	0	1,042	5,908	4,432	205,342	0
	(ii)	0	0	0	0	0	0	0
4MR ARIC POLSTON DIRECTOR OF PHARMACY	(i)	173,904	0	7,412	0	17,524	198,840	0
	(ii)	0	0	0	0	0	0	0
5MR DAVID REEVES PHARMACY MANAGER	(i)	161,343	0	10,022	0	30,422	201,787	0
	(ii)	0	0	0	0	0	0	0
6MRS CONNIE D SMITH PRESIDENT / CEO	(i)	0	0	0	0	0	0	0
	(ii)	735,196	0	214,459	0	11,883	961,538	0
7MR RONALD G SOWELL EXECUTIVE VICE PRESIDENT / CFO	(i)	0	0	0	0	0	0	0
	(ii)	449,485	0	93,706	0	10,457	553,648	0
8 MS BARBARA JEAN CHERRY EXECUTIVE VICE PRESIDENT	(i)	0	0	0	0	0	0	0
	(ii)	448,857	0	81,100	0	11,370	541,327	0
9MS BETSY KULLMAN EXECUTIVE VP / PART YR CNO	(i)	0	0	0	0	0	0	0
	(ii)	286,781	0	12,223	0	18,419	317,423	0
10MR WADE STONE EXECUTIVE VICE PRESIDENT	(i)	0	0	0	0	0	0	0
	(ii)	297,692	0	1,957	0	26,860	326,509	0
11MR ERIC HAGAN EXECUTIVE VICE PRESIDENT	(i)	0	0	0	0	0	0	0
	(ii)	259,365	0	19,730	0	21,578	300,673	0

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
BOWLING GREEN WARREN COUNTY COMMUNITY
HOSPITAL CORPORATION

Supplemental Information on Tax-Exempt Bonds

► Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
► Attach to Form 990.
► Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public
Inspection

Employer identification number
61-0920842

Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A COUNTY OF WARREN KENTUCKY	61-6000710		08-01-2012	44,126,651	SEE PART V		X		X		X
B COUNTY OF WARREN KENTUCKY	61-6000710		05-22-2013	47,871,948	SEE PART V		X		X		X
C COUNTY OF WARREN KENTUCKY	61-6000710		04-08-2015	24,434,000	SEE PART V		X		X		X
D COUNTY OF WARREN KENTUCKY	61-6000710		04-01-2017	28,545,000	SEE PART V		X		X		X

Part II		Proceeds							
		A		B		C		D	
1	Amount of bonds retired	0		0		0		0	
2	Amount of bonds legally defeased	0		0		0		0	
3	Total proceeds of issue	44,126,652		47,871,948		24,434,000		28,545,000	
4	Gross proceeds in reserve funds	0		0		0		0	
5	Capitalized interest from proceeds	0		0		0		0	
6	Proceeds in refunding escrows	0		0		0		0	
7	Issuance costs from proceeds	272,944		554,286		0		225,451	
8	Credit enhancement from proceeds	0		0		0		0	
9	Working capital expenditures from proceeds	0		0		0		0	
10	Capital expenditures from proceeds	16,302,725		0		0		0	
11	Other spent proceeds	27,550,983		47,317,661		24,434,000		0	
12	Other unspent proceeds	0		0		0		28,319,549	
13	Year of substantial completion	2012		2013		2015		2018	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X		X		X			X
15	Were the bonds issued as part of an advance refunding issue?		X		X		X		X
16	Has the final allocation of proceeds been made?	X		X		X			X
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

Part III Private Business Use									
		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		X
2	Are there any lease arrangements that may result in private business use of bond-financed property?	X		X			X	X	

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X		X	
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X		X		X	
c Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	4 000 %		4 000 %		0 %		0 %	
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	7 000 %		7 000 %		4 000 %		0 %	
6 Total of lines 4 and 5	11 000 %		11 000 %		4 000 %		0 %	
7 Does the bond issue meet the private security or payment test? . . .		X		X		X		X
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . .								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?		X		X		X		X
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X		X	

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X		X		X	X	
b Exception to rebate?		X		X		X		X
c No rebate due?	X		X		X			X
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X		X			X		X
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider	0		0		0		0	
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b Name of provider	0		0		0		0	
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X		X		X	

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
SCH K, PART 1, LINE A, COLUMN F	BOND A - DESCRIPTION OF PURPOSE ----- TO (1) FUND CONSTRUCTION OF THE MEDICAL CENTER-WKU HEALTH SCIENCE EDUCATION BUILDING, (2) REFUND A PORTION OF THE 2008 BONDS ISSUED ON MARCH 20, 2008, (3) AND TO PAY THE COSTS OF ISSUING THE SERIES 2012 BONDS

Return Reference	Explanation
SCH K, PART 1, LINE B, COLUMN F	BOND B - DESCRIPTION OF PURPOSE ----- TO (1) LEGALLY DEFEASE THE BALANCE OF THE 2008 BONDS ISSUED ON MARCH 20, 2008, AND (2) TO PAY THE COSTS OF ISSUING THE SERIES 2013 BONDS

Return Reference	Explanation
SCH K, PART 1, LINE C, COLUMN F	BOND C - DESCRIPTION OF PURPOSE ----- TO (1) CURRENTLY REFUND VARIABLE RATE DEMAND HOSPITAL REVENUE BONDS, SERIES 2007A (BOWLING GREEN-WARREN COUNTY COMMUNITY HOSPITAL CORPORATION PROJECT) THAT WERE ISSUED ON MARCH 15, 2007, (2) FUND A DEBT SERVICE RESERVE FUND FOR THE BONDS, AND (3) PAY COSTS OF ISSUING THE BONDS

Return Reference	Explanation
SCH K, PART 1, LINE D, COLUMN F	BOND D - DESCRIPTION OF PURPOSE ----- TO (1) FUND CONSTRUCTION OF A PARKING STRUCTURE AND OFFICE SPACE, AND (2) TO PAY THE COSTS OF ISSUING THE BONDS

Return Reference	Explanation
SCH K, PART IV, LINE 2C, COLUMN A,B & C	ARBITRAGE CALCULATIONS ----- BOND A - CALCULATION PERFORMED IN 2017 THE NEXT REQUIRED COMPUTATION IS DUE IN 2022 (CALCULATION OF ARBITRAGE EVERY 5 YEARS) BOND B - CALCULATION PERFORMED IN 2018 THE NEXT REQUIRED COMPUTATION IS DUE IN 2021 (CALCULATION OF ARBITRAGE EVERY 3 YEARS) BOND C - CALCULATION PERFORMED IN 2018 THE NEXT REQUIRED COMPUTATION IS DUE IN 2021 (CALCULATION OF ARBITRAGE EVERY 3 YEARS)

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

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION	Employer identification number 61-0920842
---	--

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) 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	Yes	No
Total						► \$						

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount 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) GRAVES GILBERT CLINIC	SEE PART V	401,577	LEASING		No
(2) STEPHANIE BLACKBURN	SEE PART V	58,526	COMPENSATION		No
(3) NISARFATHIMA KAZIMUDDIN	SEE PART V	19,200	COMPENSATION		No
(4) LAURA DEATON	SEE PART V	51,748	COMPENSATION		No

Part V Supplemental Information

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

Return Reference	Explanation
SCH L, PART IV	BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS ----- - (A) NAME OF PERSON GRAVES GILBERT CLINIC (D) DESCRIPTION OF TRANSACTIONS LEASING - RON SOWELL IS AN OFFICER OF THE MEDICAL CENTER THE MEDICAL CENTER LEASES PROPERTY TO GGC, AND PURCHASES PHYSICIAN SERVICES FROM THEM ALL TRANSACTIONS ARE CONDUCTED ON AN ARM'S LENGTH BASIS (A) NAME OF PERSON STEPHANIE BLACKBURN (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION STEPHANIE IS THE DAUGHTER IN LAW OF BOARD MEMBER DONNA BLACKBURN (D) DESCRIPTION OF TRANSACTION DONNA BLACKBURN SERVES AS A BOARD MEMBER OF THE MEDICAL CENTER DR BLACKBURN'S DAUGHTER-IN-LAW, STEPHANIE BLACKBURN, IS EMPLOYED BY THE MEDICAL CENTER (A) NAME OF PERSON NISARFATHIMA KAZIMUDDIN (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION SPOUSE OF DR MOHAMMED KAZIMUDDIN, BOARD MEMBER (d) DESCRIPTION OF TRANSACTION COMPENSATION OF SPOUSE (A) NAME OF PERSON LAURA DEATON (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION LAURA IS THE DAUGHTER OF BOARD MEMBER DONNA BLACKBURN (D) DESCRIPTION OF TRANSACTION DONNA BLACKBURN SERVES AS A BOARD MEMBER OF THE MEDICAL CENTER DR BLACKBURN'S DAUGHTER, LAURA DEATON, IS EMPLOYED BY THE MEDICAL CENTER

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493046013949
SCHEDULE O (Form 990 or 990-EZ)	Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990 .		OMB No 1545-0047
			2017
Department of the Treasury Internal Revenue Service			Open to Public Inspection
Name of the organization BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION		Employer identification number 61-0920842	

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	PROGRAM SERVICE ACCOMPLISHMENTS ----- ORGANIZATION BO WLING GREEN - WARREN COUNTY COMMUNITY HOSPITAL CORPORATION, DBA THE MEDICAL CENTER ("THE MEDICAL CENTER"), A KENTUCKY NON-STOCK, NON-PROFIT CORPORATION EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE OF 1986, WAS ESTABLISHED TO ACT AND OPERATE EXCLUSIVELY FOR CHARITABLE PURPOSES SERVING THE LOCAL CITY, COUNTY STATE, AND SURROUNDING COUNTIES IN SOUTH-CENTRAL KENTUCKY. BEGUN IN 1926, THE MEDICAL CENTER HAS A RICH HERITAGE OF SERVING OUR COMMUNITY'S HEALTHCARE NEEDS AND BEING THE LEADER IN PROVIDING QUALITY CARE IN A TECHNOLOGICALLY ADVANCED SETTING. THE MEDICAL CENTER IS LICENSED BY THE CABINET FOR HEALTH AND FAMILY SERVICES, COMMONWEALTH OF KENTUCKY, PURSUANT TO IRS CHAPTER 216B AND THE REGULATIONS PROMULGATED THEREUNDER, OPERATING WITH CAMPUSES IN BOWLING GREEN, KY AND SCOTTSVILLE, KY. THE MEDICAL CENTER'S LICENSED BEDS INCLUDE: BOWLING GREEN SCOTTSVILLE CAVERNA TOTAL ACUTE CARE 313 313 CRITICAL ACCESS ACUTE 25 25 50 PSYCHIATRIC 24 24 NURSING FACILITY 110 110 SUBTOTAL - BEDS 337 135 25 497. SERVICES THE MEDICAL CENTER IS PRIMARILY ENGAGED IN PROVIDING TO INPATIENTS AND OUTPATIENTS, BY OR UNDER THE SUPERVISION OF PHYSICIANS, DIAGNOSTIC AND THERAPEUTIC SERVICES FOR MEDICAL DIAGNOSIS, TREATMENT, AND CARE OF INJURED, DISABLED, OR SICK PERSONS, OR REHABILITATION SERVICES FOR THE REHABILITATION OF INJURED, DISABLED, OR SICK PERSONS. AS A HOSPITAL, IT MAINTAINS CLINICAL RECORDS ON ALL PATIENTS AND HAS BYLAWS IN EFFECT CONCERNING ITS STAFF OF PHYSICIANS. IT REQUIRES THAT EVERY PATIENT MUST BE UNDER THE CARE OF PHYSICIAN AND PROVIDES 24-HOUR NURSING SERVICE BY OR SUPERVISED BY A REGISTERED PROFESSIONAL NURSE, AND HAS A LICENSED PRACTICAL NURSE OR REGISTERED PROFESSIONAL NURSE ON DUTY AT ALL TIMES. IT HAS IN EFFECT A HOSPITAL UTILIZATION REVIEW PLAN AND IS LICENSED OR IS APPROVED BY THE STATE OF KENTUCKY AS MEETING THE STANDARDS ESTABLISHED FOR SUCH LICENSING. IT ALSO MEETS OTHER HEALTH AND SAFETY REQUIREMENTS OF THE SECRETARY OF HEALTH AND HUMAN SERVICES. SERVICES OFFERED INCLUDE: ACUTE MEDICAL CARE - SKILLED MEDICAL CARE - INTENSIVE CORONARY CARE - PHARMACY - INVASIVE CARDIOLOGY - PHYSICAL THERAPY - LABORATORY, CLINICAL AND PATHOLOGY - RADIATION MEDICINE (INPATIENT/OUTPATIENT ONCOLOGY) - HOME HEALTH SERVICES - SURGICAL INPATIENT SERVICES - SURGICAL OUTPATIENT SERVICES - EMERGENCY ROOM SERVICES - OUTPATIENT SERVICES - RESPIRATORY THERAPY SERVICES - RADIOLOGY, INCLUDING MAMMOGRAPHY, DIAGNOSTIC X-RAY, NUCLEAR MEDICINE, CAT SCANNING, ULTRASOUND, CARDIOLOGY, POSITRON EMISSION TOMOGRAPHY. THE MEDICAL CENTER'S PROFESSIONAL STAFF INCLUDES PHYSICIANS WHO ARE ENGAGED IN THE PRACTICE OF MEDICINE AND WHO REPRESENT MULTIPLE SPECIALTIES INCLUDING FAMILY PRACTICE AND EMERGENCY CARE. THE STAFF ALSO INCLUDES NURSES, PHYSICAL, OCCUPATIONAL, AND SPEECH THERAPISTS, PSYCHOLOGISTS, RESPIRATORY THERAPISTS, NUTRITIONISTS AND OTHERS. USING AN INTERDISCIPLINARY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4A	INARY TEAM APPROACH, THE STAFF WORK COLLABORATIVELY TO PROVIDE PRIMARY OUTPATIENT CARE, RE NDERED IN AN EMERGENCY ROOM AND OUTPATIENT SETTING, AND SECONDARY CARE CONSISTING OF INPAT IENT SERVICES OF A GENERAL AND SPECIALIZED NATURE COMMUNITY BENEFIT AND CHARITY AS A HOSP ITAL, THE MEDICAL CENTER (1) IS ORGANIZED AS A NONPROFIT CHARITABLE ORGANIZATION FOR THE PURPOSE OF OPERATING AS A HOSPITAL FOR THE CARE OF THE SICK, (2) IS OPERATED FOR THE CARE OF ALL PERSONS IN THE COMMUNITY REGARDLESS OF ABILITY TO PAY THE COST THEREOF, EITHER DIRE CTLY OR THROUGH THIRD PARTY REIMBURSEMENT, (3) WILL NOT RESTRICT USE OF ITS FACILITIES TO A PARTICULAR GROUP OF PHYSICIANS AND SURGEONS TO THE EXCLUSION OF ALL OTHER QUALIFIED DOCT ORS, AND (4) WILL NOT PERMIT ANY OF ITS EARNING TO INURE DIRECTLY OR INDIRECTLY TO THE BEN EFIT OF ANY PRIVATE SHAREHOLDER OR INDIVIDUAL THE MEDICAL CENTER PROVIDES CARE TO PATIENT S WHO MEET CERTAIN CRITERIA UNDER THEIR CARE POLICY WITHOUT CHARGE OR AT AMOUNTS LESS THAN THEIR ESTABLISHED RATES BECAUSE THE MEDICAL CENTER DOES NOT PURSUE COLLECTION OF AMOUNTS DETERMINED TO QUALIFY AS FINANCIAL ASSISTANCE, REVENUE IS NOT RECORDED FOR SUCH SERVICES THE MEDICAL CENTER MAINTAINS RECORDS TO IDENTIFY AND MONITOR THE LEVEL OF CHARITY ARE THE Y PROVIDE THESE RECORDS INCLUDE THE AMOUNT OF CHARGES FORGONE FOR SERVICES AND SUPPLIES F URNISHED UNDER THEIR CHARITY CARE POLICY OTHER UNCOMPENSATED CARE RELATES PRINCIPALLY TO CONTRACTUAL ALLOWANCES FOR GOVERNMENT PAYERS, DISCOUNTS TAKEN BY COMMERCIAL PAYERS AND BAD DEBTS BENEFITS FOR THE POOR INCLUDE SERVICES PROVIDED TO PERSONS WHO CANNOT AFFORD HEALT H CARE BECAUSE OF INADEQUATE RESOURCES OR WHO ARE UNINSURED THIS INCLUDES TRADITIONAL FIN ANCIAL ASSISTANCE AT STANDARD BILLING RATES AND THE COSTS OF TREATING MEDICAID BENEFICIARI ES IN EXCESS OF GOVERNMENT PAYMENTS THE MEDICAL CENTER DOES NOT PURSUE THE COLLECTION OF AMOUNTS DETERMINED TO BE TRADITIONAL CHARITY CARE THEREFORE, THESE AMOUNTS ARE NOT INCLUD ED IN NET PATIENT SERVICE REVENUE BENEFITS FOR THE BROADER COMMUNITY INCLUDE SERVICES PRO VIDED TO OTHER NEEDY INDIVIDUALS WHO MAY NOT QUALIFY AS INDIGENT BUT WHO NEED SPECIAL SERV ICES AND SUPPORT EXAMPLES INCLUDE THE ELDERLY, SUBSTANCE ABUSERS, VICTIMS OF CHILD ABUSE, AND THE DISABLED THEY ALSO INCLUDE THE COST OF HEALTH PROMOTION AND EDUCATION, HEALTH CL INICS AND SCREENINGS, AND THE UNREIMBURSED COST OF MEDICAL TRAINING, WHICH BENEFIT THE BRO ADER COMMUNITY IN ADDITION TO THE ABOVE, THE MEDICAL CENTER PROVIDES A WIDE RANGE OF COMM UNITY BENEFITS INCLUDING COORDINATION OF CHARITABLE ACTIVITIES BY THE MEDICAL CENTER STAFF AND PROVIDING MEDICAL CENTER ACHIEVEMENTS DAYS OF ACUTE PATIENT CARE (INCLUDING NURSERY) 100,694 DAYS OF SKILLED NURSING CARE 39,142 BIRTHS 2,577 OPEN HEART PROCEDURES 315 SURGERIES 11,3 52 EMERGENCY ROOM VISITS 53,363 AMBULANCE RUNS 23,423

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	----- ARTICLE 2 OF THE BYLAWS IDENTIFIES COMMONWEALTH HEALTH CORPORATION BOARD OF DIRECTORS AS THE MEMBER ARTICLE 2 OF THE BYLAWS SAYS THE MEMBER SHALL APPOINT A NOMINATING COMMITTEE WHICH SHALL MEET AND DESIGNATE NOMINEES FOR ALL POSITIONS TO BE FILLED BY APPOINTMENT BY THE MEMBER

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	----- ARTICLE 2 OF THE BYLAWS IDENTIFIES COMMONWEALTH HEALTH CORPORATION BOARD OF DIRECTORS AS THE MEMBER ARTICLE 2 OF THE BYLAWS SAYS THE MEMBER SHALL APPOINT A NOMINATING COMMITTEE WHICH SHALL MEET AND DESIGNATE NOMINEES FOR ALL POSITIONS TO BE FILLED BY APPOINTMENT BY THE MEMBER

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	----- FORM 990 IS PLACED ELECTRONICALLY ON A COMPANY WEBSITE USED TO SHARE INFORMATION WITH BOARD MEMBERS EACH BOARD MEMBER IS PROVIDED ACCESS TO THE WEBSITE AND IS ASKED TO REVIEW FORM 990 PRIOR TO A DESIGNATED DATE ON WHICH THE RETURN WILL BE FILED AT LEAST TWO WEEKS OF ADVANCE NOTICE IS GIVEN TO BOARD MEMBERS SO THEY MAY REVIEW THE RETURN

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	----- 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 IN A TIMELY MANNER ALL INDIVIDUALS SIGN AN ACKNOWLEDGEMENT UPON EMPLOYMENT THAT THEY HAVE RECEIVED A COPY OF THE CODE OF CONDUCT, ARE FAMILIAR WITH ITS CONTENT, AND UNDERSTAND THEIR RESPONSIBILITIES TO AVOID NON-COMPLIANT ACTIVITY CHC'S REGULATORY COMPLIANCE COMMITTEE (RCC) REVIEWS AND APPROVES ALL CONTRACTS BETWEEN CHC AND/OR ITS AFFILIATES AND DISQUALIFIED ENTITIES THE REVIEW IS DESIGNED TO IDENTIFY POTENTIAL CONFLICTS OF INTEREST BY BOARD MEMBERS AND/OR OFFICERS RCC MEMBERS ARE PROHIBITED FROM TAKING PART IN DECISIONS REGARDING TRANSACTIONS WITH WHICH HE/SHE HAS A CONFLICT OF INTEREST ANNUALLY, WRITTEN INQUIRY IS MADE-BY-QUESTIONNAIRE OF BOARD MEMBERS AND OFFICERS SEEKING DISCLOSURE OF CONFLICTS OF INTEREST OR INFORMATION THAT RELATES TO FAMILY MEMBERS TRANSACTIONS ARISING ARE REVIEWED BY MANAGEMENT AS THEY OCCUR

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	----- EMPLOYEE OFFICERS OF THIS ENTITY ARE EMPLOYEES OF COMMONWEALTH HEALTH CORPORATION WHICH USES INDEPENDENT CONSULTANT TO ANNUALLY REVIEW COMPENSATION. 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

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	CHANGES IN NET ASSETS ----- CHANGE IN MINIMUM PENSION LIABILITY (72,101) TRANSFER FROM AFFILIATES 625,744 ----- TOTAL 553,643

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
BOWLING GREEN WARREN COUNTY COMMUNITY
HOSPITAL CORPORATION

Employer identification number
61-0920842

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) MEDICAL CENTER PHARMACY OF BOWLING GREEN 800 PARK STREET BOWLING GREEN, KY 42101 06-1778164	PHARMACY	KY	205,276	1,928,232	NA
(2) MEDICAL CENTER EMS LLC 800 PARK STREET BOWLING GREEN, KY 42101 56-2332847	EMERG MED SVC	KY	0	1,807,118	NA
(3) ENSPIRE QUALITY PARTNERS LLC 800 PARK STREET BOWLING GREEN, KY 42101 46-4379627	PHYSICIAN SVC	KY	1,817,857	1,060,943	NA

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) COMMONWEALTH HEALTH CORPORATION INC 800 PARK STREET BOWLING GREEN, KY 42101 31-1118087	SUPPORT	KY	501(C)(3)	10	NA		No
(2) COMMONWEALTH HEALTH FREE CLINIC INC 800 PARK STREET BOWLING GREEN, KY 42101 61-1292739	HEALTHCARE	KY	501(C)(3)	3	CHC INC		No
(3) COMMONWEALTH HEALTH FOUNDATION INC 800 PARK STREET BOWLING GREEN, KY 42101 61-1362000	SUPPORT	KY	501(C)(3)	7	CHC INC		No
(4) COMMONWEALTH REGIONAL SPECIALTY HOSPITAL 800 PARK STREET BOWLING GREEN, KY 42101 54-2142034	HOSPITAL	KY	501(C)(3)	3	CHC INC		No
(5) THE MEDICAL CENTER AT FRANKLIN INC 800 PARK STREET BOWLING GREEN, KY 42101 61-1362001	HOSPITAL	KY	501(C)(3)	3	CHC INC		No
(6) THE MEDICAL CENTER AT CLINTON CO INC 800 PARK STREET BOWLING GREEN, KY 42101 81-1312058	HOSPITAL	KY	501(C)(3)	3	CHC INC		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) MEDICAL PLAZA PARTNERS LTD 800 PARK STREET BOWLING GREEN, KY 42101 61-1080340	REAL ESTATE	KY	NA	EXCLUDED	267,022	671,981		No	0		No	91.260 %

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

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii)annuities, (iii) royalties, or(iv) rent from a controlled entity

1a

No

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

1b

No

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

1c

Yes

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

1d

No

e Loans or loan guarantees by related organization(s)

1e

Yes

f Dividends from related organization(s)

1f

No

g Sale of assets to related organization(s)

1g

No

h Purchase of assets from related organization(s)

1h

No

i Exchange of assets with related organization(s)

1i

No

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

1j

Yes

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

1k

No

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

1l

Yes

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

1m

Yes

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

1n

Yes

o Sharing of paid employees with related organization(s)

1o

Yes

p Reimbursement paid to related organization(s) for expenses

1p

No

q Reimbursement paid by related organization(s) for expenses

1q

Yes

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

1r

No

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

1s

Yes

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

Schedule R (Form 990) 2017

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)

Additional Data

Software ID:

Software Version:

EIN: 61-0920842

Name: BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
800 PARK STREET BOWLING GREEN, KY 42101 31-1118087	SUPPORT	KY	501(C)(3)	10	NA		No
800 PARK STREET BOWLING GREEN, KY 42101 61-1292739	HEALTHCARE	KY	501(C)(3)	3	CHC INC		No
800 PARK STREET BOWLING GREEN, KY 42101 61-1362000	SUPPORT	KY	501(C)(3)	7	CHC INC		No
800 PARK STREET BOWLING GREEN, KY 42101 54-2142034	HOSPITAL	KY	501(C)(3)	3	CHC INC		No
800 PARK STREET BOWLING GREEN, KY 42101 61-1362001	HOSPITAL	KY	501(C)(3)	3	CHC INC		No
800 PARK STREET BOWLING GREEN, KY 42101 81-1312058	HOSPITAL	KY	501(C)(3)	3	CHC INC		No