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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 04-01-2019 , and ending 03-31-2020

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
COMMONWEALTH HEALTH CORPORATION INC
% JENNY GREENWELL
Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
800 PARK STREET

City or town, state or province, country, and ZIP or foreign postal code
BOWLING GREEN, KY 42101

D Employer identification number
31-1118087

E Telephone number
(270) 745-1500

G Gross receipts $ 144,512,485

F Name and address of principal officer:
CONNIE D SMITH
800 PARK STREET
BOWLING GREEN, KY 42101

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ HTTPS://MEDCENTERHEALTH.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1984

M State of legal domicile: KY

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
COMMONWEALTH HEALTH CORPORATION'S MISSION IS TO CARE FOR PEOPLE AND IMPROVE THE QUALITY OF LIFE IN THE COMMUNITIES WE SERVE.

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

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	11
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	**5**	4,389
6	Total number of volunteers (estimate if necessary)	**6**	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	5,712,583
b	Net unrelated business taxable income from Form 990-T, line 39	**7b**	1,272,897

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	481,675	497,859
9	Program service revenue (Part VIII, line 2g)	104,516,019	112,459,921
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,638,625	4,273,665
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,313,387	801,032
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	108,949,706	118,032,477
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	858,431	867,746
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	74,861,552	82,324,801
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	29,282,573	31,316,269
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	105,002,556	114,508,816
19	Revenue less expenses. Subtract line 18 from line 12	3,947,150	3,523,661

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	105,472,534	118,129,695
21	Total liabilities (Part X, line 26)	33,044,212	38,889,774
22	Net assets or fund balances. Subtract line 21 from line 20	72,428,322	79,239,921

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

****** 2021-02-12
Signature of officer Date

MICHELE LAWLESS VP - CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
				P01261457

Firm's name ▶ BKD LLP — Firm's EIN ▶

Firm's address ▶ 3102 WEST END AVENUE SUITE 1050
NASHVILLE, TN 372031301 — Phone no. (615) 988-3600

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

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

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a	(Code: See Additional Data)	(Expenses $	57,177,695	including grants of $	) (Revenue $	57,109,640)
4b	(Code: See Additional Data)	(Expenses $	18,434,909	including grants of $	867,746) (Revenue $	41,094,158)
4c	(Code: See Additional Data)	(Expenses $	12,712,095	including grants of $	) (Revenue $	14,256,123)
4d	Other program services (Describe in Schedule O.) (Expenses $			including grants of $	) (Revenue $	)
4e	**Total program service expenses ▶**		88,324,699			

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
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		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
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? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part 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? *If "Yes," complete Schedule L,* Part I	25b		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L,* Part III	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, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b	Yes	
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	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? *If "Yes," complete Schedule R, Part I*	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	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)? *If "Yes," complete Schedule R, Part V, line 2*	35b	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	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? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	242		
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	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

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**	4,389		
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**	
9	**Sponsoring organizations maintaining donor advised funds.**				
a	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**	
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see instructions and file Form 4720, Schedule N.			**15**	Yes
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . If "Yes," complete Form 4720, Schedule O.			**16**	No

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	**1a**	15		
	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	**1b**	11		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?			**3**		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			**4**		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?			**5**		No
6	Did the organization have members or stockholders?			**6**		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			**7a**		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			**7b**		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:					
a	The governing body?			**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?			**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*			**9**		No

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

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

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-A 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:
▶JENNY GREENWELL 800 PARK STREET BOWLING GREEN, KY 42101 (270) 745-1500

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

Check if Schedule O contains a response 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.

See instructions for the order in which to list the persons above.

☐ 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) MRS CONNIE SMITH PRESIDENT - CEO	40.0 12.0	X		X				1,154,742	0	18,916
(2) DR NARENDRA NATHOO PHYSICIAN	40.0 0.0					X		924,554	0	38,627
(3) DR NESSA TIMONEY PHYSICIAN	40.0 0.0					X		814,974	0	36,215
(4) DR WALLACE CARTER PHYSICIAN	40.0 0.0					X		773,799	0	30,639
(5) DR PAUL M MOORE PHYSICIAN	40.0 0.0					X		775,644	0	26,832
(6) DR ONYEOZIRI NWANGUMA PHYSICIAN	40.0 0.0					X		747,642	0	37,284
(7) MR RONALD G SOWELL EXECUTIVE VICE PRESIDENT - CFO	40.0 10.0			X				601,744	0	11,621
(8) MS BARBARA JEAN CHERR EXECUTIVE VICE PRESIDENT	40.0 10.0			X				590,400	0	12,765
(9) MR WADE STONE EXECUTIVE VICE PRESIDENT	40.0 10.0			X				475,944	0	27,286
(10) DR HUGH SIMS DIRECTOR / PHYSICIAN	40.0 0.0	X						371,468	0	36,986
(11) DR JILL PAYNE EXECUTIVE VICE PRESIDENT - CNO	40.0 10.0			X				293,674	0	24,442
(12) MR ERIC HAGAN FORMER EXECUTIVE VP	0.0 40.0						X	0	275,416	23,319
(13) MR JOE NATCHER CHAIRMAN	2.0 4.0	X		X				0	0	0
(14) MRS CATHY BISHOP VICE CHAIR	2.0 4.0	X		X				0	0	0
(15) DR ELI JACKSON SECRETARY	2.0 2.0	X		X				0	0	0
(16) MRS BEVERLY BOREN DIRECTOR	2.0 2.0	X						0	0	0
(17) JUDGE MICHAEL BUCHANON DIRECTOR	2.0 0.0	X						0	0	0

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

(A) Name and title	(B) Average hours per week (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) JUDGE WILLIAM FUQUA	2.0	X						0	0	0
DIRECTOR	0.0									
(19) MR DOUG GORMAN	2.0	X						0	0	0
DIRECTOR	0.0									
(20) MR TOMMY HOLDERFIELD	2.0	X						0	0	0
DIRECTOR	4.0									
(21) MR TOMMY LOVING	2.0	X						0	0	0
DIRECTOR	4.0									
(22) MR BRAD ODIL	2.0	X						0	0	0
DIRECTOR	2.0									
(23) DR JACKIE POPE-TARREN	2.0	X						0	0	0
DIRECTOR	2.0									
(24) DR KAL SAHETYA	2.0	X						0	0	0
DIRECTOR	2.0									
(25) MR TONY WITTY	2.0	X						0	0	0
DIRECTOR	2.0									
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								7,524,585	275,416	324,932

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 ▶ 226

		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*	**3**	Yes	
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*	**4**	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*	**5**		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
KENTUCKY MEDICAL SERVICES, PO BOX 587 LEXINGTON, KY 405860587	PHYSICIAN SERVICES	3,887,421
HOY P HODGES, PO BOX 1865 BOWLING GREEN, KY 42102	ATTORNEY SERVICES	1,316,558
BOTTOM LINE SYSTEMS INC, 541 BUTTERMILK PIKE SUITE 401 CRESCENT SPRINGS, KY 41017	PROFESSIONAL FEES	844,754
ERX LLC, 9724 KINGSTON PIKE SUITE 1300 KNOXVILLE, TN 37922	ER PHYSICIAN SERVICE	629,478
TOTAL ANESTHESIA SOLUTIONS, PO BOX 36 LISBON, MD 21765	BILLING SERVICES	558,061

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 ▶ 25

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts					
1a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d	497,859			
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f				
g Noncash contributions included in lines 1a - 1f: $	1g				
h **Total.** Add lines 1a-1f		497,859			
Program Service Revenue	Business Code				
2a PHYSICIAN SERVICES	621110	57,109,640	57,109,640		
b REHABILITATIVE SERVICES	624310	14,256,123	14,256,123		
c ADMINISTRATIVE PROGRAMS	561000	41,094,158	35,381,575	5,712,583	
d					
e					
f All other program service revenue.					
g **Total.** Add lines 2a–2f	112,459,921				
3 Investment income (including dividends, interest, and other similar amounts)		3,376,864			3,376,864
4 Income from investment of tax-exempt bond proceeds		0			
5 Royalties		0			

		(i) Real	(ii) Personal				
6a Gross rents	6a	291,205					
b Less: rental expenses	6b	126,131					
c Rental income or (loss)	6c	165,074	0				
d Net rental income or (loss)				165,074			165,074

		(i) Securities	(ii) Other				
7a Gross amount from sales of assets other than inventory	7a	27,250,678					
b Less: cost or other basis and sales expenses	7b	26,353,877					
c Gain or (loss)	7c	896,801					
d Net gain or (loss)				896,801			896,801

8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a	0				
b Less: direct expenses	8b	0				
c Net income or (loss) from fundraising events			0			
9a Gross income from gaming activities. See Part IV, line 19	9a	0				
b Less: direct expenses	9b	0				
c Net income or (loss) from gaming activities			0			
10a Gross sales of inventory, less returns and allowances	10a	0				
b Less: cost of goods sold	10b	0				
c Net income or (loss) from sales of inventory			0			
Other Revenue Miscellaneous Revenue	Business Code					
11a CONTRACT LABOR	900099	635,958				635,958
b						
c						
d All other revenue						
e **Total.** Add lines 11a–11d			635,958			
12 **Total revenue.** See instructions			118,032,477	106,747,338	5,712,583	5,074,697

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	856,544	856,544		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	11,202	11,202		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	3,619,898	2,604,260	1,015,638	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	62,273,775	48,024,379	14,249,396	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	4,018,724	2,332,193	1,686,531	
9 Other employee benefits	8,525,209	5,990,821	2,534,388	
10 Payroll taxes	3,887,195	2,925,965	961,230	
11 Fees for services (non-employees):				
a Management	0			
b Legal	534,059	415,143	118,916	
c Accounting	325,392	13,100	312,292	
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)	18,860,566	15,471,706	3,388,860	
12 Advertising and promotion	971,775	371,615	600,160	
13 Office expenses	2,639,512	2,152,583	486,929	
14 Information technology	465,560	391,504	74,056	
15 Royalties	0			
16 Occupancy	2,385,041	2,290,096	94,945	
17 Travel	648,781	385,139	263,642	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	731,381	673,450	57,931	
23 Insurance	1,594,832	1,315,006	279,826	
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 MEDICAL SUPPLIES	1,837,068	1,837,068		
b TAXES AND LICENSES	19,556	19,556		
c DUES	53,951	26,941	27,010	
d EMPLOYEE RECRUITING	246,314	214,989	31,325	
e All other expenses	2,481	1,439	1,042	
25 **Total functional expenses.** Add lines 1 through 24e	114,508,816	88,324,699	26,184,117	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 Sheet

Check 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		7,962,339	1	11,916,090
	2	Savings and temporary cash investments		58,082,744	2	64,707,879
	3	Pledges and grants receivable, net		887,668	3	1,279,670
	4	Accounts receivable, net		7,161,214	4	6,729,207
	5	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		0	6	0
	7	Notes and loans receivable, net		13,890,603	7	11,169,895
	8	Inventories for sale or use		20,559	8	16,264
	9	Prepaid expenses and deferred charges		735,351	9	2,237,103
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 21,946,647			
	b	Less: accumulated depreciation	10b 11,811,156	8,270,737	10c	10,135,491
	11	Investments—publicly traded securities		0	11	0
	12	Investments—other securities. See Part IV, line 11		6,084,271	12	7,561,048
	13	Investments—program-related. See Part IV, line 11		0	13	0
	14	Intangible assets		0	14	0
	15	Other assets. See Part IV, line 11		2,377,048	15	2,377,048
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		105,472,534	16	118,129,695
Liabilities	17	Accounts payable and accrued expenses		29,479,805	17	26,185,930
	18	Grants payable		0	18	0
	19	Deferred revenue		0	19	0
	20	Tax-exempt bond liabilities		0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	0
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		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		3,564,407	25	12,703,844
	26	**Total liabilities.** Add lines 17 through 25		33,044,212	26	38,889,774
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		72,428,322	27	79,239,921
	28	Net assets with donor restrictions		0	28	0
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		72,428,322	32	79,239,921
	33	Total liabilities and net assets/fund balances		105,472,534	33	118,129,695

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	118,032,477
2	Total expenses (must equal Part IX, column (A), line 25)	2	114,508,816
3	Revenue less expenses. Subtract line 2 from line 1	3	3,523,661
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	72,428,322
5	Net unrealized gains (losses) on investments	5	-2,231,828
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	5,519,766
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	79,239,921

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ 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?	2a		No
	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			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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			
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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
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?	3a		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.	3b		

Additional Data

Software ID:

Software Version:

EIN: 31-1118087

Name: COMMONWEALTH HEALTH CORPORATION INC

Form 990 (2019)

Form 990, Part III, Line 4a:

THE CORPORATION PROMOTES HEALTHCARE IN SOUTH CENTRAL KENTUCKY BY OWNING AND MANAGING PHYSICIAN PRACTICES AND IMMEDIATE CARE CLINICS. THE PHYSICIAN PRACTICES COVER A WIDE RANGE OF MEDICAL SPECIALTIES, INCLUDING ORTHOPAEDIC, VASCULAR, AND CARDIOTHORACIC SURGERY, OTORHIOLARYNGOLOGY (ENT), NEUROLOGY, HOSPITALISTS, OBSTETRICS, GYNECOLOGY, GENERAL SURGERY, NEUROSURGERY, BARIACTRIC SURGERY, HEMOTOLOGY & ONCOLOGY, INFECTION DISEASE, INTERNAL MEDICINE AND GENERAL MEDICINE.

Form 990, Part III, Line 4b:

CHC HAS BEEN DETERMINED TO BE A PUBLIC 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. SEE SCHEDULE O FOR ADDITIONAL INFORMATION.

Form 990, Part III, Line 4c:

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

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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.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

Employer identification number
31-1118087

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

The organization is not a private foundation because it is: (For lines 1 through 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 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 2019 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2018 Schedule A, Part II, line 14 . . . . . **15**

16a **33 1/3% support test—2019.** 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—2018.** 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—2019.** 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—2018.** 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .	502,537	489,894	490,159	481,675	497,859	2,462,124
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	64,842,891	72,809,655	85,682,673	98,569,907	106,747,338	428,652,464
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	65,345,428	73,299,549	86,172,832	99,051,582	107,245,197	431,114,588
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year.						0
c Add lines 7a and 7b. .						0
8 **Public support.** (Subtract line 7c from line 6.)						431,114,588

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6. . .	65,345,428	73,299,549	86,172,832	99,051,582	107,245,197	431,114,588
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .	1,485,933	1,721,794	2,006,287	2,540,304	3,668,069	11,422,387
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.	1,789,183	1,293,650	1,100,068	1,133,991	1,005,588	6,322,480
c Add lines 10a and 10b.	3,275,116	3,015,444	3,106,355	3,674,295	4,673,657	17,744,867
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .			5,321,664	1,133,008	635,958	7,090,630
13 **Total support.** (Add lines 9, 10c, 11, and 12.). .	68,620,544	76,314,993	94,600,851	103,858,885	112,554,812	455,950,085

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 2019 (line 8, column (f) divided by line 13, column (f))	15	94.553 %
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	94.385 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2019** (line 10c, column (f) divided by line 13, column (f))	17	3.892 %
18	Investment income percentage from **2018** Schedule A, Part III, line 17	18	4.023 %

19a **33 1/3% support tests—2019.** 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—2018.** 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? *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.*	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)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	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)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	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)? *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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	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? *If "Yes," provide detail in* ***Part VI.***	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? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	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))? *If "Yes," provide detail in* ***Part VI.***	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? *If "Yes," provide detail in* ***Part VI.***	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? *If "Yes," provide detail in* ***Part VI.***	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)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	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?	**11a**		
b	A family member of a person described in (a) above?	**11b**		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in* ***Part VI****.*	**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? *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.*	**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? *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.*	**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)? *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).*	**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? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**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? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**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.**

			Yes	No
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? *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.*	**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? *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.*	**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? *Provide details in* ***Part VI.***	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.*	**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 2019 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-2019**	**(iii) Distributable Amount for 2019**
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2019:			
a From 2014.			
b From 2015.			
c From 2016.			
d From 2017.			
e From 2018.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, 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 2019. 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 2020.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015.			
b Excess from 2016.			
c Excess from 2017.			
d Excess from 2018.			
e Excess from 2019.			

Additional Data

Software ID:

Software Version:

EIN: 31-1118087

Name: COMMONWEALTH HEALTH CORPORATION INC

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

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ 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.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

Employer identification number
31-1118087

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

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ 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
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 ▶ $ _____

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:

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

2a Did the organization include an amount on Form 990, Part X, line 21, 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ▶ .....

b Permanent endowment ▶ .....

c Temporarily restricted endowment ▶ .....

The percentages 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:

	Yes	No
(i) unrelated organizations 3a(i)		
(ii) related organizations 3a(ii)		
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		2,231,717		2,231,717
b Buildings		9,183,228	3,393,020	5,790,208
c Leasehold improvements				
d Equipment		10,239,852	8,308,664	1,931,188
e Other		291,850	109,472	182,378
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				10,135,491

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.)* ▶	0	

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
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	12,703,844

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	115,926,780
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-2,231,828		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	-2,231,828
3	Subtract line **2e** from line **1**			3	118,158,608
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	-126,131		
c	Add lines **4a** and **4b**			4c	-126,131
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	118,032,477

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.

1	Total expenses and losses per audited financial statements			1	114,634,947
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	126,131		
e	Add lines **2a** through **2d**			2e	126,131
3	Subtract line **2e** from line **1**			3	114,508,816
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	114,508,816

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	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

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

Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	INCOME TAXES ---------- THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS DID NOT INC LUDE A FOOTNOTE THAT ADDRESSED THE ORGANIZATION'S LIABILITY FOR UNCERTAIN TAX POSITIONS UN DER FIN48 (ASC 740). MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANC E INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL U NCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B:	OTHER AMOUNTS INCLUDED ON FORM 990, PART VIII BUT NOT LINE 1 ---------- RENTAL EX PENSE SHOWN NET OF REVENUE PER TAX RETURN ($126,131)

Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D:	OTHER AMOUNTS INCLUDED ON LINE 1 BUT NOT FORM 990 PART IX ---------- RENTAL EXPENSE SHOWN NET OF REVENUE PER TAX RETURN $ 126,131

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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.**

▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

Employer identification number
31-1118087

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

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

Part II Grants and Other Assistance to 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) COMMONWEALTH HEALTH FREE CLINIC 800 PARK STREET BOWLING GREEN, KY 42101	61-1292739	501(C)(3)	499,992				GENERAL SUPPORT
(2) COMMONWEALTH HEALTH FOUNDATION 800 PARK STREET BOWLING GREEN, KY 42101	61-1362000	501(C)(3)	355,752				GENERAL SUPPORT

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

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) HERBERT A OLDHAM SCHOLARSHIP	1	5,601			
(2) FLOYD ELLIS SCHOLARSHIP	1	5,601			
(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	GRANTS PAID ---------- COMMONWEALTH HEALTH CORPORATION, INC. (CHC) IS FREQUENTLY ASKED TO CONTRIBUTE TO A VARIETY OF ORGANIZATIONS AND FUNDRAISING PROJECTS. CHC WAS ESTABLISHED TO SUPPORT THE HEALTHCARE MISSIONS OF THE BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL CORPORATION AND OTHER NON-PROFIT AFFILIATES OF CHC. IT IS CHC'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.

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Schedule J (Form 990)

Compensation Information

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.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

Employer identification number
31-1118087

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e.g., maid, chauffeur, chef)		
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
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 on 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	☑ Written employment contract		
	☑ Independent compensation consultant	☑ Compensation survey or study		
	☐ Form 990 of other organizations	☑ 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?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only 501(c)(3), 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?	**5b**		No
	If "Yes," on line 5a or 5b, describe in Part III.			
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?	**6b**		No
	If "Yes," on line 6a or 6b, describe in Part III.			
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 accured 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**		

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

For each individual whose compensation must be reported 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.

(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				
See Additional Data Table							

Part III Supplemental Information

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

Return Reference	Explanation
SCHEDULE J, PART I, LINE 4B:	---------- CERTAIN EXECUTIVES OF COMMONWEALTH HEALTH CORPORATION PARTICIPATED IN A SUPPLEMENTAL NONQUALIFIED 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 $291,429 RONALD SOWELL $109,255 JEAN CHERRY $ 98,542 WADE STONE $111,894

Additional Data

Software ID:

Software Version:

EIN: 31-1118087

Name: COMMONWEALTH HEALTH CORPORATION INC

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

(A) Name 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 HUGH SIMS DIRECTOR / PHYSICIAN	(i)	367,735	0	3,733	8,400	28,586	408,454	0
	(ii)	0	0	0	0	0	0	0
1MRS CONNIE SMITH PRESIDENT - CEO	(i)	847,714	0	307,028	0	18,916	1,173,658	0
	(ii)	0	0	0	0	0	0	0
2MR RONALD G SOWELL EXECUTIVE VICE PRESIDENT - CFO	(i)	481,477	0	120,267	0	11,621	613,365	0
	(ii)	0	0	0	0	0	0	0
3 MS BARBARA JEAN CHERRY EXECUTIVE VICE PRESIDENT	(i)	480,831	0	109,569	0	12,765	603,165	0
	(ii)	0	0	0	0	0	0	0
4DR JILL PAYNE EXECUTIVE VICE PRESIDENT - CNO	(i)	287,013	0	6,661	4,364	20,078	318,116	0
	(ii)	0	0	0	0	0	0	0
5MR WADE STONE EXECUTIVE VICE PRESIDENT	(i)	361,301	0	114,643	0	27,286	503,230	0
	(ii)	0	0	0	0	0	0	0
6DR NARENDRA NATHOO PHYSICIAN	(i)	922,140	0	2,414	8,400	30,227	963,181	0
	(ii)	0	0	0	0	0	0	0
7DR PAUL M MOORE PHYSICIAN	(i)	771,911	0	3,733	0	26,832	802,476	0
	(ii)	0	0	0	0	0	0	0
8DR WALLACE CARTER PHYSICIAN	(i)	768,547	0	5,252	0	30,639	804,438	0
	(ii)	0	0	0	0	0	0	0
9 DR ONYEOZIRI NWANGUMA PHYSICIAN	(i)	743,909	0	3,733	8,400	28,884	784,926	0
	(ii)	0	0	0	0	0	0	0
10DR NESSA TIMONEY PHYSICIAN	(i)	813,484	0	1,490	8,400	27,815	851,189	0
	(ii)	0	0	0	0	0	0	0
11MR ERIC HAGAN FORMER EXECUTIVE VP	(i)	0	0	0	0	0	0	0
	(ii)	266,232	0	9,184	0	23,319	298,735	0

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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.**
▶**Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

Employer identification number
31-1118087

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 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	(d) Corrected? No

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

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-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? To	(d) Loan to or from the organization? From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) In default? No	(h) Approved by board or committee? Yes	(h) Approved by board or committee? No	(i) Written agreement? Yes	(i) Written agreement? 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) EMILY HOLDERFIELD	SEE PART V	52,094	COMPENSATION		No
(2) THOMAS LOVING II	SEE PART V	22,164	COMPENSATION		No
(3) STACEY SIMS	SEE PART V	34,827	COMPENSATION		No
(4) NELSON STONE	SEE PART V	10,551	COMPENSATION		No

Part V **Supplemental Information**

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

Return Reference	Explanation
SCHEDULE L, PART IV:	BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS: ---------- -- (A) NAME OF PERSON: EMILY HOLDERFIELD (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: EMILY IS THE WIFE OF BOARD MEMBER TOMMY HOLDERFIELD. (D) DESCRIPTION OF TRANSACTION: TOMMY HOLDERFIELD SERVES AS A BOARD MEMBER OF COMMONWEALTH HEALTH CORPORATION (CHC). MR. HOLDERFIELD'S WIFE, EMILY HOLDERFIELD, IS EMPLOYED BY CHC. (A) NAME OF PERSON: THOMAS LOVING II (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: THOMAS IS THE SON OF BOARD MEMBER TOMMY LOVING. (D) DESCRIPTION OF TRANSACTION: TOMMY LOVING SERVES AS A BOARD MEMBER OF COMMONWEALTH HEALTH CORPORATION (CHC). MR. LOVING'S SON, THOMAS LOVING II, IS EMPLOYED BY CHC. (A) NAME OF PERSON: STACEY SIMS (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: STACEY IS THE WIFE OF EMPLOYEE/BOARD MEMBER DR. HUGH SIMS. (D) DESCRIPTION OF TRANSACTION: DR. HUGH SIMS SERVES AS AN EMPLOYEE/BOARD MEMBER OF COMMONWEALTH HEALTH CORPORATION (CHC). DR. SIMS'S WIFE, STACEY SIMS, IS EMPLOYED BY CHC. (A) NAME OF PERSON: NELSON STONE (B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION: NELSON IS THE SON OF EXECUTIVE VICE PRESIDENT WADE STONE. (D) DESCRIPTION OF TRANSACTION: WADE STONE SERVES AS AN EXECUTIVE VICE PRESIDENT OF COMMONWEALTH HEALTH CORPORATION (CHC). MR. STONE'S SON, NELSON STONE, IS EMPLOYED BY CHC.

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SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ **Attach to Form 990 or 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

Employer identification number
31-1118087

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4B	PROGRAM SERVICE ACCOMPLISHMENTS ---------- CHC IS A HOLDING COMPANY FOR A TOTAL OF TWELVE NONPROFIT AND FOR-PROFIT CORPORATIONS AND PARTNERSHIPS (COLLECTIVELY , THE "AFFILIATES") ENGAGED IN VARIOUS ASPECTS OF THE HEALTHCARE INDUSTRY. CHC HAS ESTABLI SHED VARIOUS DIVISIONS FOR ITS OPERATIONS, INCLUDING (1) BOWLING GREEN WARREN COUNTY COMMU NITY HOSPITAL CORPORATION ("THE MEDICAL CENTER"), (2) COMMONWEALTH HEALTH FREE CLINIC, INC ., (3) THE MEDICAL CENTER AT FRANKLIN, INC., (4) THE MEDICAL CENTER AT CLINTON COUNTY, INC ., (5) COMMONWEALTH REGIONAL SPECIALTY HOSPITAL, INC. AND (6) VARIOUS NONPROFIT AND FOR-PR OFIT CORPORATIONS AND PARTNERSHIPS. CHC OWNS AND OPERATES SEVERAL PHYSICIAN PRACTICES EMPL OYING GENERAL PRACTITIONERS, A BARIATRIC SURGEON, CARDIAC SURGEONS, VASCULAR SURGEONS, NEU ROSURGEONS, OBSTETRIC/GYNECOLOGISTS, ONCOLOGISTS, RADIATION ONCOLOGIST, GENERAL SURGEON, P LASTIC AND RECONSTRUCTIVE SURGEON, INTERNAL MEDICINE PHYSICIANS, NEUROLOGIST, HOSPITALISTS , INFECTIOUS DISEASE AND TRAVEL MEDICINE PHYSICIANS, OPHTHALMOLOGISTS AND OPTOMETRISTS, UR OLOGISTS, OTOLARYNGOLOGISTS, ORTHOPAEDISTS AND PSYCHIATRISTS. CHC HAS ACQUIRED THE PHYSICI AN 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 VARI OUS CORPORATE SUPPORT SERVICES INCLUDING PATIENT BILLING, COLLECTIONS, ACCOUNTING, MATERIA LS MANAGEMENT, ENGINEERING, SECURITY, HUMAN RESOURCES, INFORMATION SYSTEMS, AND ADMINISTRA TIVE SUPPORT. SINCE 1990, CHC'S WHOLLY-OWNED CENTER CARE HEALTH BENEFITS PROGRAM ("CENTER CARE"), A PREFERRED PROVIDER ORGANIZATION (PPO), HAS ASSISTED EMPLOYERS AND PAYORS IN MANA GING THE RISING COST OF THEIR HEALTHCARE. THE PPO OFFERS EMPLOYER GROUPS AND PAYORS IN THI S REGION AND ACROSS KENTUCKY A COMPREHENSIVE NETWORK OF PHYSICIANS AND FACILITIES WITH GRE ATER COST SAVINGS POTENTIAL THAN OTHER NATIONAL ORGANIZATIONS. TODAY, CENTER CARE SERVES A S THE LOCAL, REGIONAL, OR STATEWIDE NETWORK SOLUTION FOR VARIOUS MANAGED CARE ORGANIZATION S FOR THEIR COMMERCIAL, MEDICARE, AND/OR MEDICAID MEMBERSHIP. SINCE 2008, CHC HAS BEEN THE SOLE OWNER OF BLUEGRASS OUTPATIENT CENTER OF BOWLING GREEN, LLC ("BLUEGRASS"). BLUEGRASS PROVIDES COMPREHENSIVE OUTPATIENT REHABILITATION THERAPY SERVICES. BOWLING GREEN-WARREN CO UNTY COMMUNITY HOSPITAL CORPORATION: THE BOWLING GREEN-WARREN COUNTY COMMUNITY HOSPITAL CO RPORATION IS A NON-STOCK, NONPROFIT KENTUCKY CORPORATION THAT OPERATES A HOSPITAL FACILITY IN BOWLING GREEN, KENTUCKY, UNDER THE NAME "THE MEDICAL CENTER"THE MEDICAL CENTER AT BOWL ING GREENSINCE OCTOBER 1996, A HOSPITAL AND NURSING HOME FACILITY IN SCOTTSVILLE, KENTUCKY , UNDER THE NAME "THE MEDICAL CENTER AT SCOTTSVILLE." THE MEDICAL CENTER ALSO BEGAN OPERAT ING A HOSPITAL IN HORSE CAVE, KENTUCKY ON JANUARY 1, 2016 UNDER THE NAME "THE MEDICAL CENT ER AT CAVERNA." THE MEDICAL CENTER AT BOWLING GREEN: BOWLING GREEN WARREN COUNTY COMMUNITY HOSPITAL'S BOWLING GREEN FACI

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4B	LITY IS A GENERAL ACUTE CARE HOSPITAL LICENSED FOR 337 BEDS, WITH 333 BEDS IN USE. IN 1980 , THE BOWLING GREEN FACILITY MOVED INTO A NEW, SIX-STORY, STATE-OF-THE-ART FACILITY, OCCUP YING 298,000 SQUARE FEET ON A 17-ACRE CAMPUS. SINCE 1980, BECAUSE OF AN EXPANDING DEMAND F OR 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 INC LUDES 56 ACRES AND THE BUILDINGS ON THE CAMPUS CONTAIN A TOTAL OF APPROXIMATELY 462,000 SQ UARE FEET OF SPACE. IN ADDITION, THE HOSPITAL OPERATES THE WHOLLY-OWNED MEDICAL CENTER PHA RMACY OF BOWLING GREEN, LLC AND THE MEDICAL CENTER EMS, LLC WHICH PROVIDES THE ONLY EMERGE NCY MEDICAL SERVICE IN WARREN COUNTY. THE HOSPITAL IS ALSO A 50% PARTNER WITH ANOTHER NON- PROFIT IN OPERATING THE NON-PROFIT BARREN RIVER REGIONAL CANCER CENTER, INC., AN OUTPATIEN T 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 OCTO BER 1996 WITH AN AFFILIATED ENTITY, HEALTH ENDOWMENT PROPERTIES A-C, INC., A KENTUCKY NON- STOCK, NONPROFIT CORPORATION, WHICH OWNED AND OPERATED THE MEDICAL CENTER AT SCOTTSVILLE. THE SCOTTSVILLE FACILITY IS COMPRISED OF A 25-BED MEDICARE DESIGNATED CRITICAL ACCESS HOSP ITAL AND 110 NURSING CARE BEDS. THESE BEDS ARE LOCATED IN AN APPROXIMATELY 85,000 SQUARE F OOT BUILDING ON APPROXIMATELY 13 ACRES OF LAND IN ALLEN COUNTY, NEAR SCOTTSVILLE, KENTUCKY . THE HOSPITAL ALSO OPERATES TWO RURAL HEALTH CLINICS, ONE IN SCOTTSVILLE, KY AND ONE IN F OUNTAIN RUN, KY. THE MEDICAL CENTER AT CAVERNA: ON JANUARY 1, 2016, THE BOWLING GREEN - WA RREN COUNTY COMMUNITY HOSPITAL CORPORATION (THE MEDICAL CENTER) ACQUIRED ALL THE ASSETS OF CAVERNA MEMORIAL HOSPITAL, INC. (CAVERNA) IN EXCHANGE FOR ASSUMPTION OF ALL THE LIABILITI ES OF CAVERNA, AND PAYOFF OF THE LONG-TERM DEBT OF CAVERNA IN THE AMOUNT OF $4,786,512. TH IS FACILITY OPERATES AS A 25-BED MEDICARE DESIGNATED CRITICAL ACCESS HOSPITAL AND IS LOCAT ED IN HORSE CAVE, KENTUCKY. COMMONWEALTH HEALTH FREE CLINIC, INC.: COMMONWEALTH HEALTH FRE E CLINIC, INC. ("FREE CLINIC") IS A SECTION 501(C)(3) ORGANIZATION THAT PROVIDES BASIC MED ICAL AND DENTAL DIAGNOSTIC AND TREATMENT SERVICES FOR CHARITABLE PURPOSES FOR THE UNINSURE D AND UNDERINSURED OF SOUTH-CENTRAL KENTUCKY AND ALSO SERVES INDIVIDUALS WHO MAY BE COVERE D BY SOME FORM OF INSURANCE, BUT WHO ARE UNABLE TO ACCESS A PROVIDER FOR ACUTE OR CHRONIC HEALTHCARE ISSUES. THE CLINIC OFFERS SERVICES INCLUDING NON-EMERGENCY CLINICAL SERVICES, D ENISTRY, COMMUNITY HEALTH EDUCATION AND COUNSELING, DISEASED/CONDITION SPECIFIC EDUCATION AND COUNSELING, AND ACCESS TO PHARMACEUTICALS. COMMONWEALTH REGIONAL SPECIALTY HOSPITAL, I NC.: COMMONWEALTH REGIONAL SPECIALTY HOSPTIAL IS A LONG-TERM ACUTE CARE HOSPITAL THAT OPER ATES AS A HOSPITAL WITHIN A HOSPITAL BY LEASING 22 BEDS FROM THE MEDICAL CENTER ON THE MED ICAL CENTER'S BOWLING GREEN CA

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4B	MPUS. IT IS AN ACUTE CARE HOSPITAL FOR THOSE PATIENTS REQUIRING AN EXTENDED HOSPITAL STAY (ANTICIPATED LENGTH OF STAY BETWEEN 18-35 DAYS) AND GENERALLY HAVING COMPLEX OR CHRONIC ME DICAL CONDITIONS. THE MEDICAL CENTER AT FRANKLIN, INC.: ("MCF") OPERATES A HOSPITAL IN THE COMMUNITY OF FRANKLIN, SIMPSON COUNTY, KENTUCKY. THIS LOCATION IS JUST 27 MILES FROM THE MEDICAL CENTER'S BOWLING GREEN CAMPUS. MCF IS A MEDICARE DESIGNATED CRITICAL ACCESS HOSPIT AL 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 CENTER ACQUIRED THE ASSETS O F CLINTON COUNTY HOSPITAL, INC., AND ACUTE-CARE FACILITY, IN ORDER TO MAINTAIN THE FACILIT Y 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 EMERGENCY CARE SERVICES IN CLIN TON COUNTY AND SURROUNDING COUNTIES IN KENTUCKY. COMMONWEALTH HEALTH FOUNDATION: IN ADDITI ON, CHC ENDORSED THE ESTABLISHMENT OF COMMONWEALTH HEALTH FOUNDATION ("THE FOUNDATION") FO R THE PURPOSE OF FOSTERING, SUPPORTING AND INITIATING ACTIVITIES FOR THE ADVANCEMENT OF TH E HEALTH CARE OBJECTIVES OF CHC AND THE MEDICAL CENTER AND/OR AFFILIATED NON-PROFIT 501(C) (3) ORGANIZATIONS. THE CHAIRMAN OF CHC'S BOARD OF DIRECTORS OR HIS/HER DESIGNEE, CHC'S PRE SIDENT AND CEO, AND THE CFO OF THE MEDICAL CENTER SERVE AS EX OFFICO DIRECTORS OF THE FOUN DATION. ALL THREE ARE COUNTED FOR QUORUM PURPOSES AND HAVE THE RIGHTS AND PRIVILEGES OF OT HER DIRECTORS, INCLUDING THE RIGHT TO VOTE ON ALL MATTERS PROPERLY BEFORE THE BOARD. FULFI LLING THE MISSION: COMMONWEALTH HEALTH CORPORATION ("CHC") WORKS TO FULFILL ITS MISSION OF CARING FOR PEOPLE AND IMPROVING THE QUALITY OF LIFE IN THE COMMUNITIES IT SERVES. IN FULF ILLING THE MISSION, CHC DIRECTLY OR INDIRECTLY SPONSORS OR PARTICIPATES IN THE FOLLOWING A CTIVITIES:

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4B (CONT):	OVERVIEW OF SPECIFIC COMMUNITY BENEFIT ACTIVITIES: THE COMMONWEALTH HEALTH FREE CLINIC, IN C. ("FREE CLINIC") IS A SECTION 501(C)(3) ORGANIZATION THAT PROVIDES BASIC MEDICAL AND DEN TAL DIAGNOSTIC AND TREATMENT SERVICES FOR CHARITABLE PURPOSES FOR THE UNINSURED AND UNDERI NSURED OF SOUTH-CENTRAL KENTUCKY AND ALSO SERVES INDIVIDUALS WHO MAY BE COVERED BY SOME FO RM OF INSURANCE, BUT WHO ARE UNABLE TO ACCESS A PROVIDER FOR ACUTE OR CHRONIC HEALTHCARE I SSUES. THE CLINIC OFFERS SERVICES INCLUDING NON-EMERGENCY CLINICAL SERVICES, DENISTRY, COM MUNITY HEALTH EDUCATION AND COUNSELING, DISEASE/CONDITION SPECIFIC EDUCATION AND COUNSELIN G, AND ACCESS TO PHARMACEUTICALS. IN ADDITION TO THE FREE CLINIC'S SERVICES, FROM THE BEGI NNING, CHC AND THE MEDICAL CENTER MADE A COMMITMENT TO BE NOT ONLY AN EXCELLENT MEDICAL FA CILITY BUT ALSO THE PREEMINENT RESOURCE FOR HEALTH CARE INFORMATION IN WESTERN AND SOUTH C ENTRAL KENTUCKY. THIS PHILOSOPHY GAVE BIRTH TO THE MEDICAL CENTER'S COMMUNITY WELLNESS PRO GRAM. THIS PROGRAM PROVIDES FREE EDUCATIONAL PROGRAMS TO THE COMMUNITY AND WORK SITES ON P REVENTION, WELLNESS, HEALTH, LIFESTYLE, AND DISEASE MANAGEMENT. CHC AND THE MEDICAL CENTER SPONSOR THE HEALTH AND WELLNESS CENTER("CENTER"). THE CENTER PROVIDES FREE HEALTH EDUCATI ON SERVICES TO THE COMMUNITY AND IS STAFFED BY REGISTERED NURSES WHO ANSWER QUESTIONS, ASS IST WITH FREE HEALTH SCREENINGS AND COORDINATE OTHER ACTIVITIES. EACH MONTH THE CENTER FEA TURES A DIFFERENT FREE SCREENING SUCH AS CHOLESTEROL, GLUCOSE, DEPRESSION, HEARING, OR PUL MONARY FUNCTION. PRESENTATIONS AND PROGRAMS ARE PROVIDED DURING THE WEEK BY A VARIETY OF H EALTHCARE PROVIDERS. SUPPORT GROUPS ALSO MEET AT THE CENTER. ANNUALLY, CHC AND ITS CORPORA TE AFFILIATES PROMOTE PARTICIPATION IN THE AMERICAN CANCER SOCIETY'S RELAY FOR LIFE PROGRA M AND THE AMERICAN HEATH ASSOICATION'S HEART WALK. IN ADDITION, CHC AND THE MEDICAL CENTER ENCOURAGES PHYSICAL ACTIVITY BY SPONSORING THE MEDICAL CENTER 10K CLASSIC AND CHILDREN'S CLASSIC, EVENTS WHICH COMBINE SEPARATE ACTIVITIES FOR THOSE WHO WANT TO WALK OR RUN COMPET ITIVELY. ANNUALLY OVER 2,000 INDIVIDUALS PARTICIPATE IN THE 10K AND THE CHILDREN'S CLASSIC EVENTS. ANNUALLY, CHC AND THE MEDICAL CENTER SPONSOR A COMMUNITY-WIDE HEALTH AND WELLNESS EXPO AT A LOCAL CONVENTION CENTER. THIS EVENT PROVIDES VARIOUS HEALTH SCREENINGS AND OFFE RS CITIZENS CONCENTRATED ACCESS TO BOTH INFORMATION REGARDING MANY COMMUNITY HEALTHCARE RE SOURCES AND TO THE STAFF WHO WORK WITH THESE COMMUNITY HEALTHCARE AGENCIES. CHC AND THE ME DICAL CENTER'S SENIOR HEALTH CARE NETWORK PROVIDE WEEKLY EXERCISE PROGRAMS TO MEET THE SPE CIFIC NEEDS OF PEOPLE OVER 55. AS A COMPLEMENT TO MEMBERS REGULAR VISITS TO THEIR PERSONAL PHYSICIAN, ANNUALLY MEMBERS CAN RECEIVE FREE HEALTH SCREENINGS OF BLOOD PRESSURE, BLOOD S UGAR LEVELS, LIPID PROFILE AND MORE. IN ADDITION, MEMBERS RECEIVE A QUARTERLY NEWSLETTER T O HELP STAY ABREAST OF HEALTHCARE ISSUES AND INFORMED OF UPCOMING SPECIAL EVENTS. CHC AND THE MEDICAL CENTER SPONSOR THE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III, LINE 4B (CONT):	WOMEN'S CENTER WHICH PROVIDES FOR THE SPECIAL NEEDS OF WOMEN INCLUDING HEALTHCARE SERVICE S, PERSONAL EDUCATION ON SELF-EXAMINATIONS, EXERCISE AND NUTRITION, A LUNCHEON SERVICE ON WOMEN'S HEALTH AND PROFESSIONAL CONCERNS, AND A NEWSLETTER. IN ADDITION, CHC AND THE MEDIC AL CENTER SPONSOR THE MEN'S HEALTH ALLIANCE WHICH OFFERS MEMBERS A VARIETY OF HEALTH-RELAT ED BENEFITS INCLUDING ANNUAL HEALTH SCREENINGS. WITH THE SUPPORT OF CHC, THE MEDICAL CENTE R IS WELL EQUIPPED FOR ORTHOPAEDIC SURGERY, NEUROSURGERY AND THE MOST COMMON CARDIAC PROBL EMS INCLUDING THE ABILITY TO PERFORM CARDIAC CATHETERIZATIONS, OPEN HEART SURGERY AND TO P ROVIDE CARDIAC REHABILITATION. THE MEDICAL CENTER ALSO OFFERS CHEMOTHERAPY AND DIAGNOSTIC RADIOGRAPHY FOR CANCER SCREENING AND TREATMENT. OTHER SERVICES THAT CAN BE PROVIDED ON AN OUTPATIENT BASIS INCLUDE: EEG/EMG, EKG, ENDOSCOPY, IV THERAPY, DIGITAL MAMMOGRAPHY, NUCLEA R MEDICINE, PHYSICAL THERAPY, RADIOLOGY (CT. ULTRASOUND), RESPIRATORY THERAPY, AND VASCULA R STUDIES. CHC'S CONTRIBUTION TO OUR COMMUNITIES DISPLAYED BELOW IS A DETAILED LIST OF HOW OVER $116 MILLION IN BENEFITS WERE PROVIDED DIRECTLY TO THE COMMUNITY BY COMMONWEALTH HEA LTH CORPORATIONS AND ITS AFFILIATES INCLUDING: THE MEDICAL CENTER (BOWLING GREEN, CAVERNA, AND SCOTTSVILLE CAMPUSES), THE MEDICAL CENTER AT FRANKLIN, THE MEDICAL CENTER AT ALBANY, COMMONWEALTH HEALTH FREE CLINIC, AND COMMONWEALTH REGIONAL SPECIALTY HOSPITAL: FINANCIAL A SSISTANCE (FREE OR DISCOUNTED CARE FOR UNINSURED PEOPLE WHOSE INCOMES MET CERTAIN POVERTY GUIDELINES): $ 8,607,271 UNPAID COST OF MEDICAID/MEDICARE: $ 67,332,369 COMMUNITY HEALTH S ERVICES (INCLUDING FREE COMMUNITY HEALTH FAIRS, SCREENINGS, COMMUNITY HEALTH EDUCATION CLA SSES, AND HEALTH AND WELLNESS PROJECTS): $ 5,133,315 HEALTH PROFESSIONAL EDUCATION: $ 8,68 7,911 SUBSIDIZED HEALTH SERVICES (INCLUDES EMERGENCY CARE AND BEHAVIORAL HEALTH SERVICES F OR WHICH REIMBURSEMENTS DO NOT COVER THE FULL COST AND KENTUCKY PROVIDER TAX TO FUND CARE) : $ 4,080,730 FINANCIAL AND IN-KIND CONTRIBUTIONS: $ 155,097 COMMUNITY BUILDING ACTIVITIES : $ 845,139 BAD DEBT (SERVICES PROVIDED IN WHICH PAYMENT IS EXPECTED BUT NEVER RECEIVED, S TATED AT COST*): $ 21,767,406 TOTAL CHARITY CARE AND OTHER BENEFITS: $116,609,238 *AMOUNT INCLUDES THE BAD DEBT BALANCES OF A 50% OWNED ENTITY THAT WAS NOT CONSOLIDATED IN THE CORP ORATION'S CONSOLIDATED FINANCIAL STATEMENTS.

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Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B:	PROCESS TO REVIEW FORM 990 ---------- 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:	MONITORING THE CONFLICT OF INTEREST POLICY ---------- 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 POLICY INTEREST. FURTHER, IT REQUIRES DISCLOSURE OF ANY POTENTIAL CONFLICTS OF INTEREST IN A TIMELY MANNER. ALL INDIVIDUALS SIGN AN ACKNOWLEDGEMENT UPON EMPLOYMENT THAT THEY HAVE RECEIVED A COPY OF THE CODE OF CONDUCT, ARE FAMILIAR WITH ITS CONTENT AND UNDERSTAND THEIR RESPONSIBILITIES TO AVOID NON-COMPLIANT ACTIVITY. CHC'S REGULATORY COMPLIANCE COMMITTEE (RCC) REVIEWS AND APPROVES ALL CONTRACTS 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:	DETERMINING COMPENSATION ---------- COMMONWEALTH HEALTH CORPORATION USES INDEPENDENT CONSULTANTS TO ANNUALLY REVIEW COMPENSATION OF EMPLOYEE OFFICERS. COMPENSATION-RELATED DETERMINATIONS ARE CONDUCTED IN ACCORDANCE WITH APPLICABLE REQUIREMENTS OF THE INTERNAL REVENUE CODE AND REGULATIONS TO QUALIFY FOR THE PRESUMPTION THAT THE COMPENSATION IS REASONABLE, INCLUDING BUT NOT LIMITED TO APPROVAL BY AN AUTHORIZED COMMITTEE OF THE BOARD OF DIRECTORS WHO DO NOT HAVE A CONFLICT OF INTEREST, OBTAINING AND RELYING ON APPROPRIATE DATA AS TO COMPARABILITY, AND CONCURRENT DOCUMENTATION OF THE BASIS FOR THE COMPENSATION DETERMINATIONS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19:	MAKING DOCUMENTS AVAILABLE TO THE PUBLIC ---------- 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:	OTHER ADJUSTMENTS FOR NET ASSETS ---------- PREMIER DISTRIBUTION TO BGWCCHC $ 740,760 TRANSFER FROM MED CENTER FRANKLIN $ 4,779,019 ROUNDING $ (13) ---------- $ 5,519,766

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C:	OVERSIGHT PROCESS ---------- THE BOARD OF DIRECTORS ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF THE FINANCIAL STATEMENTS AND SELECTION OF THE INDEPENDENT ACCOUNTANT. NO PROCESSES HAVE CHANGED FROM PRIOR YEAR.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION:COLLECTION FEES TOTAL FEES:255735

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION:CONSULTING FEES TOTAL FEES:3964587

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION:BILLING FEES TOTAL FEES:2574676

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 PART IX LINE 11G	DESCRIPTION:CONTRACT FEES TOTAL FEES:12065568

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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.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
COMMONWEALTH HEALTH CORPORATION INC

Employer identification number
31-1118087

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) BLUEGRASS OUTPATIENT CTR BOWLING GREEN 800 PARK STREET BOWLING GREEN, KY 42101 26-3564003	OUTPATIENT	KY	117,644	1,661,077	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	(g) No
(1)BOWLING GREEN WARREN CTY COMM HOSP CORP 800 PARK STREET BOWLING GREEN, KY 42101 61-0920842	HOSPITAL	KY	501(C)(3)	3	CHC INC	Yes	
(2)THE MEDICAL CENTER AT FRANKLIN 800 PARK STREET BOWLING GREEN, KY 42101 61-1362001	HOSPITAL	KY	501(C)(3)	3	CHC INC	Yes	
(3)COMMONWEALTH REGIONAL SPECIALTY HOSPITAL 800 PARK STREET BOWLING GREEN, KY 42101 54-2142034	HOSPITAL	KY	501(C)(3)	3	CHC INC	Yes	
(4)COMMONWEALTH HEALTH FREE CLINIC 800 PARK STREET BOWLING GREEN, KY 42101 61-1292739	HEALTH CARE	KY	501(C)(3)	3	CHC INC	Yes	
(5)COMMONWEALTH HEALTH FOUNDATION INC 800 PARK STREET BOWLING GREEN, KY 42101 61-1362000	SUPPORT	KY	501(C)(3)	7	CHC INC	Yes	
(6)THE MEDICAL CENTER AT ALBANY 800 PARK STREET BOWLING GREEN, KY 42101 81-1312058	HOSPITAL	KY	501(C)(3)	3	CHC INC	Yes	

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) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1) MEDICAL PLAZA PARTNERS 800 PARK STREET BOWLING GREEN, KY 42101 61-1080340	REAL ESTATE	KY	NA	NONE	0	0		No	0		No	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) 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.

		Yes	No
1 During the tax year, did the orgranization 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	Yes	
c Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d Loans or loan guarantees to or for related organization(s)	1d	Yes	
e Loans or loan guarantees by related organization(s)	1e		No
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	Yes	
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	Yes	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
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	Yes	
q Reimbursement paid by related organization(s) for expenses	1q	Yes	
r Other transfer of cash or property to related organization(s)	1r	Yes	
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.

See Additional Data Table

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

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

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

Return Reference	Explanation

Additional Data

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

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

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
BOWLING GREEN WARREN CTY COMM HOSP CORP	D	3,332,000	FMV
BOWLING GREEN WARREN CTY COMM HOSP CORP	P	51,741,000	FMV
COMMONWEALTH HEALTH FOUNDATION	B	355,752	FMV
COMMONWEALTH HEALTH FOUNDATION	C	497,859	FMV
COMMONWEALTH HEALTH FREE CLINIC	B	499,992	FMV
THE MEDICAL CENTER AT FRANKLIN	D	283,000	FMV
THE MEDICAL CENTER AT FRANKLIN	P	2,812,000	FMV
THE MEDICAL CENTER AT FRANKLIN	S	4,779,019	FMV
COMMONWEALTH REGIONAL SPECIALTY HOSPITAL	D	59,000	FMV
COMMONWEALTH REGIONAL SPECIALTY HOSPITAL	P	491,000	FMV
THE MEDICAL CENTER AT ALBANY	D	4,800,000	FMV
THE MEDICAL CENTER AT ALBANY	P	1,519,000	FMV