

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

OMB No 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 07-01-2009 and ending 06-30-2010

B Check if applicable:

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
BELL MEMORIAL HOSPITAL

Doing Business As
BELL HOSPITAL

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

City or town, state or country, and ZIP + 4
ISHPEMING, MI 49849

D Employer identification number
38-1394903

E Telephone number
(906) 486-4431

G Gross receipts \$ 43,159,320

F Name and address of principal officer
RICK AMENT
901 LAKE SHORE
ISHPEMING, MI 49849

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

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

H(c) Group exemption number ▶

I Tax-exempt status ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www.bellhospital.org

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

L Year of formation 1951

M State of legal domicile MI

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities IMPROVE THE LIVES OF EVERYONE WE TOUCH		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
Revenue	5	Total number of employees (Part V, line 2a)	5	447
	6	Total number of volunteers (estimate if necessary)	6	190
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	518,816
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0
Expenses	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	416,225	653,646
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	42,343,289	39,107,149
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	26,529	402,991
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,022,579	941,902
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	43,808,622	41,105,688
	14	Benefits paid to or for members (Part IX, column (A), line 4)		4,586,198
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	20,161,916	21,505,307
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ ⁰		0
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	20,478,669	20,595,520
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	40,640,585	46,687,025
	19	Revenue less expenses Subtract line 18 from line 12	3,168,037	-5,581,337
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	66,633,672	63,451,083
	22	Net assets or fund balances Subtract line 21 from line 20	45,167,282	48,101,892
			21,466,390	15,349,191

Part II Signature Block

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

Sign Here

Signature of officer
Date 2011-05-16

GERRY MESSANA CFO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature
Date
Check if self-employed ☐

Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4
PLANTE & MORAN PLLC
PO BOX 307
SOUTHFIELD, MI 480370307

EIN ▶
Phone no ▶ (248) 352-2500

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

Part III Statement of Program Service Accomplishments**1** Briefly describe the organization's mission:

IMPROVE THE LIVES OF EVERYONE WE TOUCH

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 38,994,570 including grants of \$ 4,586,198) (Revenue \$ 39,107,149)
EXPENSES WERE INCURRED IN PROVIDING HEALTHCARE SERVICES TO THE RESIDENTS OF ISHPEMING, MICHIGAN AND SURROUNDING AREA IN FURTHERANCE OF THE HOSPITAL'S EXEMPT PURPOSE. BELL HOSPITAL IS DEDICATED TO BEING A LEADER IN PROVIDING AND PROMOTING HEALTH AND WELLNESS TO OUR SURROUNDING COMMUNITY. BELL IS A CONVENIENT AND COMPASSIONATE ACUTE CARE HOSPITAL OFFERING A FULL RANGE OF SERVICES. BELL OFFERS KEY ANCILLARY SERVICES AND ADVANCED MEDICAL TECHNOLOGIES JUST STEPS AWAY. THEIR SURGICAL CENTER PERFORMS PROCEDURES ON A DAILY BASIS. BELL ALSO OFFERS REHABILITATION SERVICES, INCLUDING PHYSICAL, OCCUPATIONAL AND SPEECH THERAPY, WITH THE NEWEST ADDITION BEING THE CORPORATE WELLNESS DEPARTMENT.

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses \$ 38,994,570

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?	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? If "Yes," complete Schedule C, Part II	4	No
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	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, 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 term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	No
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.	11 Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
	• 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.		
	• 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.		
	• 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.		
	• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
	• 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? If "Yes," complete Schedule D, Part X.		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	No
12A	Was the organization included in consolidated, independent audited financial statements for the tax year?	12A Yes No	
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional	12A 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, and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b	No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? If "Yes," complete Schedule F, Part II	15	No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Part III	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	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
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20 Yes	

Part IV Checklist of Required Schedules *(continued)*

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

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
1a Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a 66		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	
2a Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a 447		
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 this return (see instructions)	2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	Yes	
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	Yes	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
b If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Yes	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes	
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, during the year, 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 For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		

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.

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body	1a	12
b	Enter the number of voting members that 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 organizational documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	No
6	Does the organization have members or stockholders?	6	Yes
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	Yes
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	Does the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990		
12a	Does the organization have a written conflict of interest policy? <i>If "No," go to line 13</i>	12a	Yes
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes
13	Does the organization have a written whistleblower policy?	13	No
14	Does 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 a or b, 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	No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶

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

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶
GERRY MESSANA CFO
901 LAKESHORE DR
ISHPEMING, MI 49849
(906) 485-2643

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. Use Schedule J-2 if additional space is needed.

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

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

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

[illegible]

1b Total	1,646,104	0	188,086
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2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **17**

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
UPPER PENINSULA HEALTH CARE NETWORK 228 W WASHINGTON ST 2 MARQUETTE, MI 49855	MRI SERVICES	396,098
PLANTE & MORAN PLLC PO BOX 307 SOUTHFIELD, MI 480370307	ACCOUNTING SERVICES	311,272
CARLOS MORENO 23916 OLD 16 RD CENTREVILLE, MI 49032	ANSETHIOLOGIST	251,474
HHA SERVICES 22622 HARPER AVE ST CLAIRE SHORES, MI 48080	MANAGEMENT SERVICES	245,759
GE MEDICAL - SERVICE CONTRACTS 5517 COLLECTIONS CENTER DR CHICAGO, IL 60693	CONTRACTED SERVICES	218,452

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **8**

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations 1d	634,142			
	e	Government grants (contributions) 1e	19,504			
	f	All other contributions, gifts, grants, and similar amounts not included above 1f				
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f	653,646			
Program Service Revenue	2a	PATIENT REVENUE	624,100	39,107,149	39,107,149	
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f	39,107,149			
	Other Revenue	3	Investment income (including dividends, interest and other similar amounts)	236,426		
4		Income from investment of tax-exempt bond proceeds				
5		Royalties				
6a		Gross Rents				
b		Less rental expenses				
c		Rental income or (loss)				
d		Net rental income or (loss)				
7a		Gross amount from sales of assets other than inventory	1,880,164	340,033		
b		Less cost or other basis and sales expenses	1,751,948	301,684		
c		Gain or (loss)	128,216	38,349		
d		Net gain or (loss)	166,565			166,565
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a				
b		Less direct expenses b				
c		Net income or (loss) from fundraising events				
9a		Gross income from gaming activities See Part IV, line 19 a				
b		Less direct expenses b				
c		Net income or (loss) from gaming activities				
10a		Gross sales of inventory, less returns and allowances a				
b		Less cost of goods sold b				
c		Net income or (loss) from sales of inventory				
Miscellaneous Revenue		Business Code				
11a	ASSISTED LIVING	623,000	518,816	518,816		
b	MISCELLANEOUS	900,099	244,102		244,102	
c	CAFETERIA REVENUE	722,210	178,984		178,984	
d	All other revenue					
e	Total. Add lines 11a-11d	941,902				
12	Total revenue. See Instructions	41,105,688	39,107,149	518,816	826,077	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	4,586,198	4,586,198		
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	447,715	358,946	88,769	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	16,469,914	13,389,318	3,080,596	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	767,246	615,123	152,123	
9	Other employee benefits	2,698,657	2,163,591	535,066	
10	Payroll taxes	1,121,775	899,359	222,416	
11	Fees for services (non-employees)				
a	Management				
b	Legal	60,742		60,742	
c	Accounting	168,547		168,547	
d	Lobbying				
e	Professional fundraising See Part IV, line 17				
f	Investment management fees				
g	Other	1,166,178	1,118,786	47,392	
12	Advertising and promotion				
13	Office expenses	5,423,108	4,347,863	1,075,245	
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	1,880,984	1,400,285	480,699	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	2,514,569	1,871,953	642,616	
23	Insurance	378,900	303,775	75,125	
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	Provision for Bad Debts	4,890,046	4,890,046		
b	administrative expenses	1,586,745	523,626	1,063,119	
c	Miscellaneous Expenses	928,746	928,746		
d	operation expenses	724,992	724,992		
e	laboratory expenses	575,462	575,462		
f	All other expenses	296,501	296,501		
25	Total functional expenses. Add lines 1 through 24f	46,687,025	38,994,570	7,692,455	0
26	Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	6,826,309	1	6,433,839
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	3,894,543	4	5,605,896
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	1,331,553	8	1,618,717
	9 Prepaid expenses and deferred charges	272,455	9	287,811
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	57,581,065		
	10b Less: accumulated depreciation	12,429,523		
	11 Investments—publicly traded securities	46,050,491	10c	45,151,542
	12 Investments—other securities. See Part IV, line 11	1,751,949	11	2,006,726
	13 Investments—program-related. See Part IV, line 11	173,273	12	173,273
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,333,099	15	2,173,279	
	66,633,672	16	63,451,083	
Liabilities	17 Accounts payable and accrued expenses	3,613,048	17	3,621,760
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	35,203,497	20	34,372,534
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	6,350,737	25	10,107,598
	26 Total liabilities. Add lines 17 through 25	45,167,282	26	48,101,892
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	20,576,407	27	13,523,655
	28 Temporarily restricted net assets	889,983	28	1,825,536
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	21,466,390	33	15,349,191
	34 Total liabilities and net assets/fund balances	66,633,672	34	63,451,083

Part XI **Financial Statements and Reporting**

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

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization
BELL MEMORIAL HOSPITAL

Employer identification number

38-1394903

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

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

- 1

☐

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

☐

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

☒

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

☐

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

☐

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

☐

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

☐

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

☐

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

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other
- e

☐

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

☐

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

☐

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

(i)

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

(ii)

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

(iii)

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

☐

Provide the following information about the supported organization(s)

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

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

Part II **Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage


14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2009. 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—2008. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		

Part III Support Schedule for Organizations Described in IRC 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6.)						

Section B. Total Support




Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12.)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here 						

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	

- 19a 33 1/3% support tests—2009.** 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—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization 
- 20 Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions 

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Additional Data

Software ID:
Software Version:
EIN: 38-1394903
Name: BELL MEMORIAL HOSPITAL

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
RONALD KATERS CHAIRMAN	4 00	X		X				0	0	0
BYRAN JOHNSON VICE-CHAIRMAN	4 00	X		X				0	0	0
JANICE ANDERSON SECRETARY	2 00	X		X				0	0	0
LARRY ARGALL CPA TREASURER	4 00	X		X				0	0	0
ROBERT DELLANGELO MD BOARD MEMBER	4 00	X						0	0	0
ELMBER MOISIO PHD BOARD MEMBER	2 00	X						0	0	0
NICHOLAS JOSEPH BOARD MEMBER	2 00	X						0	0	0
REVEREND RUDY KEMPPAINEN BOARD MEMBER	2 00	X						0	0	0
RICHARD GRAYBILL BOARD MEMBER	2 00	X						0	0	0
TOM EDMARK BOARD MEMBER	2 00	X						0	0	0
WAYNE CARLSON MD BOARD MEMBER	4 00	X						0	0	0
MARLIN KITCHEN BOARD MEMBER	2 00	X						0	0	0
RICK AMENT CHIEF EXECUTIVE OFFICER	40 00			X				273,631	0	29,843
GREG PERTTULA CHIEF FINANCIAL OFFICER	40 00			X				128,713	0	15,528
HAROLD HILDEBRAND ER PHYSICIAN	40 00					X		220,245	0	32,893
DENNIS KLEBA ANESTHSIA PHYSICIAN	40 00					X		271,108	0	13,108
JUDD JOHNSTON PATHOLOGIST	38 00					X		268,545	0	37,192
LYLE VANDRSCHAAF ER PHYSICIAN	40 00					X		242,419	0	29,726
DOUGLAS LABELLE ER PHYSICIAN	40 00					X		241,443	0	29,796

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Provision for Bad Debts	4,890,046	4,890,046		
administrative expenses	1,586,745	523,626	1,063,119	
Miscellaneous Expenses	928,746	928,746		
operation expenses	724,992	724,992		
laboratory expenses	575,462	575,462		

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No 1545-0047

2009

Open to Public Inspection

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

Name of the organization BELL MEMORIAL HOSPITAL	Employer identification number 38-1394903
---	---

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No	

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

1	Purpose(s) of conservation easements held by the organization (check all that apply) <input type="checkbox"/> Preservation of land for public use (e g , recreation or pleasure) <input type="checkbox"/> Preservation of an historically importantly land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space
2	Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____
4	Number of states where property subject to conservation easement is located ▶ _____
5	Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? <input type="checkbox"/> Yes <input type="checkbox"/> No
6	Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ _____
7	Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
8	Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? <input type="checkbox"/> Yes <input type="checkbox"/> No
9	In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

1a	If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items
b	If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items
(i)	Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
(ii)	Assets included in Form 990, Part X ▶ \$ _____
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items
a	Revenues included in Form 990, Part VIII, line 1 ▶ \$ _____
b	Assets included in Form 990, Part X ▶ \$ _____

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

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

a ☐ Public exhibition

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 XIV

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

☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No

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

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

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

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

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Term endowment ▶

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,177,495		2,177,495
b Buildings		38,837,359	4,602,419	34,234,940
c Leasehold improvements				
d Equipment		16,551,211	7,827,104	8,724,107
e Other		15,000		15,000
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				45,151,542

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

Part VII Investments Program Related See Form 990, Part X, line 13.		
(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. See Form 990, Part X, line 15.

[illegible]

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

1	(a) Description of Liability	(b) Amount
	Federal Income Taxes	
	ACCRUED PROFESSIONAL AND OTHER LIAB	1,068,969
	FAS 87 LIABILITY	3,955,625
	Other - FMV of interest rate swaps	3,434,776
	COST REPORT SETTLEMENT PAYABLE	1,648,228
	Total. (Column (b) should equal Form 990, Part X, col (B) line 25) ▶	10,107,598

2. Fin 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XII Reconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	41,105,688
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	46,687,025
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-5,581,337
4	Net unrealized gains (losses) on investments	4	286,954
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-822,816
9	Total adjustments (net) Add lines 4 - 8	9	-535,862
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-6,117,199

Part XIII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	

Part XIV Supplemental Information		
Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.		
Identifier	Return Reference	Explanation
Part XI, Line 8 - Other Adjustments		change in fair value of interest rate swap agreements -849572 pension related changes other than net periodic pension costs -908797 CHANGE IN INTEREST OF NET ASSETS OF CHARITABLE FOUNDATION 935553

SCHEDULE H
(Form 990)

Hospitals

OMB No 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" to Form 990, Part IV, question 20.
Attach to Form 990.
See separate instructions.

Name of the organization
BELL MEMORIAL HOSPITAL

Employer identification number
38-1394903

Part I

Charity Care and Certain Other Community Benefits at Cost

	Yes	No
1a Does the organization have a charity care policy? If "No," skip to question 6a	1a Yes	
b If "Yes," is it a written policy?	1b Yes	
2 If the organization has multiple hospitals, indicate which of the following best describes application of the charity care policy to the various hospitals <input checked="" type="checkbox"/> Applied uniformly to all hospitals <input type="checkbox"/> Applied uniformly to most hospitals <input type="checkbox"/> Generally tailored to individual hospitals		
3 Answer the following based on the charity care eligibility criteria that applies to the largest number of the organization's patients a Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing free care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for free care <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input checked="" type="checkbox"/> 200% <input type="checkbox"/> Other _____	3a Yes	
b Does the organization use FPG to determine eligibility for providing discounted care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input checked="" type="checkbox"/> 400% <input type="checkbox"/> Other _____	3b Yes	
c If the organization does not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care	4 Yes	
4 Does the organization's policy provide free or discounted care to the "medically indigent"?	5a Yes	
5a Does the organization budget amounts for free or discounted care provided under its charity care policy?	5b	No
b If "Yes," did the organization's charity care expenses exceed the budgeted amount?	5c	
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	6a Yes	
6a Does the organization prepare an annual community benefit report?	6b Yes	
6b If "Yes," does the organization make it available to the public?		
Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H		

7

Charity Care and Certain Other Community Benefits at Cost

Charity Care and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Charity care at cost (from Worksheets 1 and 2)			1,619,339		1,619,339	4 750 %
b Unreimbursed Medicaid (from Worksheet 3, column a)			4,307,971	1,430,611	2,877,360	8 440 %
c Unreimbursed costs—other means-tested government programs (from Worksheet 3, column b)						
d Total Charity Care and Means-Tested Government Programs			5,927,310	1,430,611	4,496,699	13 190 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			253,593		253,593	0 740 %
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions to community groups (from Worksheet 8)			13,865		13,865	0 040 %
j Total Other Benefits			267,458		267,458	0 780 %
k Total. Add lines 7d and 7j			6,194,768	1,430,611	4,764,157	13 970 %

Part IICommunity Building Activities

Complete this table if the organization conducted any community building activities.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1Physical improvements and housing						
2Economic development						
3Community support						
4Environmental improvements						
5Leadership development and training for community members						
6Coalition building						
7Community health improvement advocacy						
8Workforce development						
9Other						
10Total						

Part IIIBad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1Does the organization report bad debt expense in accordance with Heathcare Financial Management Association Statement No. 15?	1	Yes	
2Enter the amount of the organization's bad debt expense (at cost)	2	2,740,545	
3Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's charity care policy	3	1,395,684	
4Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, and rationale for including other bad debt amounts in community benefit			

Section B. Medicare

5Enter total revenue received from Medicare (including DSH and IME)	5	50,139,654	
6Enter Medicare allowable costs of care relating to payments on line 5	6	32,062,321	
7Subtract line 6 from line 5. This is the surplus or (shortfall)	7	18,077,333	
8Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used.			
<input type="checkbox"/> Cost accounting system	<input checked="" type="checkbox"/> Cost to charge ratio	<input type="checkbox"/> Other	

Section C. Collection Practices

9aDoes the organization have a written debt collection policy?	9a	Yes	
9bIf "Yes," does the organization's collection policy contain provisions on the collection practices to be followed for patients who are known to qualify for charity care or financial assistance? Describe in Part VI	9b		No

Part IVManagement Companies and Joint Ventures

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership%	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				

Part V Facility Information

[illegible]

Part VI Supplemental Information

Complete this part to provide the following information

1 Provide the description required for Part I, line 3c, Part I, line 6a, Part I, line 7g, Part I, line 7, column (f), Part I, line 7, Part III, line 4, Part III, line 8, Part III, line 9b, and Part V See Instructions

See additional data

2 Needs assessment. Describe how the organization assesses the health care needs of the communities it serves

See additional data

3 Patient education of eligibility for assistance. Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's charity care policy

See additional data

4 Community information. Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves

See additional data

5 Community building activities. Describe how the organization's community building activities, as reported in Part II, promote the health of the communities the organization serves

Part VI, Line 5 N/A

6 Provide any other information important to describing how the organization's hospitals or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)

See additional data

7 If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served

Part VI, Line 7 N/A

8 If applicable, identify all states with which the organization, or a related organization, files a community benefit report

MI

Additional Data

Software ID:
Software Version:
EIN: 38-1394903
Name: BELL MEMORIAL HOSPITAL

Form 990 Schedule H, Part VI - Supplemental Information, Line 1

Part I, Line 3c N/A

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Form 990 Schedule H, Part VI - Supplemental Information, Line 1

Part I, Line 7 THE COST-TO-CHARGE RATIO METHOD WAS USED FROM WORKSHEET 2

Part I, Line 7 g	N/A
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Form 990 Schedule H, Part VI - Supplemental Information, Line 1

Part I, Line 7f BAD DEBT EXPENSE OF \$4,890,046 WAS REMOVED FROM THE DENOMINATOR

Form 990 Schedule H, Part VI - Supplemental Information, Line 1

Part III, Line 4 AN ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS IS ESTABLISHED ON AN AGGREGATE BASIS BY USING HISTORICAL LOSS RATE FACTORS APPLIED TO UNPAID ACCOUNTS BASED ON AGING LOSS RATE FACTORS ARE BASED ON HISTORICAL LOSS EXPERIENCE AND ADJUSTED FOR ECONOMIC CONDITIONS AND OTHER TRENDS AFFECTING THE HOSPITAL'S ABILITY TO COLLECT OUTSTANDING AMMOUNTS UNCOLLECTIBLE AMOUNTS ARE WRITTEN OFF AGAINST THE ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS IN THE PERIOD THEY ARE DEEMED TO BE UNCOLLECTIBLE THE ALLOWANCE FOR CONTRACTUAL ADJUSTMENTS IS BASED ON EXPECTED PAYMENT RATES FROM PAYORS BASED ON CURRENT REIMBURSEMENT METHODOLOGIES THIS AMOUNT ALSO INCLUDES AMOUNTS RECEIVED AS INTERIM PAYMENTS AGAINST UNPAID CLAIMS BY CERTAIN PAYORS BELL USES A COST-TO-CHARGE RATIO FOR DETERMINING BAD DEBT EXPENSE AMOUNTS FURTHER, BELL MEMORIAL HOSPITAL USES THE KNOWLEDGE OF ITS ACCOUNTING STAFF TO HELP THEM ESTIMATE THE AMOUNT OF THE ORGANIZATION'S BAD DEBT EXPENSE ATTRIBUTABLE TO PATIENTS ELIGIBLE UNDER THE ORGANIZATION'S CHARITY CARE POLICY

Form 990 Schedule H, Part VI - Supplemental Information, Line 1

Part III, Line 8 AS MOST OF THE MEDICARE CLIENTELE ARE FROM MARQUETTE COUNTY, THE COST-TO-CHARGE RATIO PERCENTAGE ON THE SHORTFALL IS BELIEVED TO BE A COMMUNITY BENEFIT THE COSTING METHODOLOGY USED WAS THE COST-TO-CHARGE RATIO

Form 990 Schedule H, Part VI - Supplemental Information, Line 1

Part III, Line 9b THE DEBT COLLECTION POLICY MAY APPLY TO PATIENTS WHO QUALIFY UNDER THE CHARITY CARE POLICY FOR EXAMPLE, IF THE CHARITY CARE POLICY COVERED 80% OF THE MEDICAL COSTS UNDER THE SLIDING SCALE OF THE FEDERAL POVERTY GUIDELINES, THE HOSPITAL WOULD USE DEBT COLLECTION PRACTICES TO COLLECT THE REMAINING 20% THE HOSPITAL USES THE SAME DEBT COLLECTION PRACTICES FOR ALL INDIVIDUALS

Form 990 Schedule H, Part VI - Supplemental Information, Line 2

Part VI, Line 2 Following the Michigan Surgeon General's Health Status Report, which aligns with the Healthy Michigan 2010 initiative, "the definition of health is more than the absence of illness or disease. A broader definition of health that includes aspect mental, emotional, spiritual, and social well-being should be used." Eliminating certain risk factors that lead to negative health outcomes will improve the life expectancy of citizens. The report continues to state that in 1999, over 3.2 million Michigan citizens were medically underserved and over 1.5 million were unserved, the issues tended to affect rural areas more. The second highest priority for the Health Status Report was the need to emphasize healthy lifestyles, following the need to prevent chronic diseases. Over 50 percent of adults reported participated in physical activity less than the recommended 30 minutes per day. Twenty-five percent said that they participated in no leisure time physical activity at all and the rate of obesity, especially in Michigan's children, was a particular concern. Specific statistics of particular concern include - 75% of Michigan adults and 79% of students surveyed ate less than the recommended five servings of fruits and vegetables per day- Michigan ranks the third worse among states for the rate of obesity and has been among the ten heaviest states for the past 14 years- 62% of adults in Michigan are considered either overweight or obese- A majority of high school students and adults indicated that they were trying to lose or maintain weight. Other priorities in Michigan's Health status report include substance abuse, tobacco use, maternal/child health and immunizations, all of which directly affect Michigan's children. In addition to specifics outlined in the Health Status Report, specific regions also conducted community health assessment and improvement (CHAI) initiatives designed to direct local efforts toward improving community's health through partnerships between public and private health organizations and stakeholders. In these initiatives, community health priorities were established that were aligned with the Healthy People 2010 initiative that includes promoting healthy behaviors and promoting healthy and safe communities. According to the CHAI assessments (2000-2001) the Upper Peninsula of Michigan created a regional priority profile for health improvement. Included in its list of twenty-three areas are early childhood health improvement, physical well-being, tobacco use, substance abuse and youth assets. Within Marquette County's community strategies was the commitment to improve child health outcomes through programming that promotes preventative health services. Bell Memorial Hospital does not conduct its own needs assessment. The local county health department along with local coalitions have conducted needs assessments and have published the information. Bell Memorial Hospital uses this information to develop programs and initiatives to improve the health of the community.

Form 990 Schedule H, Part VI - Supplemental Information, Line 3

Part VI, Line 3 At the point of registration it is determined whether a patient has insurance coverage or is a "self-pay" patient If a "self-pay" patient, they are made aware of their responsibility for payment and referred to a Hospital Financial counselor to determine eligibility For all inpatients noted as "self-pay", a financial counselor will meet them in person while at the hospital and review eligibility options Further, a charity care flyer is inserted in their billing statement, as well as, the financial counselor's contact information Also, each billing statement sent to the individual is stamped with counselor's phone number and states to call them if unable to pay in 30 days

Form 990 Schedule H, Part VI - Supplemental Information, Line 4

Part VI, Line 4 Marquette County is ranked #10 in the State for at-risk health behaviors 29% of the people in Marquette County are considered obese Accordingly, Bell Hospital has built a Fitness Trail along with having multiple Wellness programs available to the community to address the issue and improve the health in the community Various statistics which help to explain the health picture of Marquette County are as follows 1) Morbidity 50%2) Tobacco use 18%3) Obese population 29% 4) Binge drinking 21% A few county statistics are as follows 1) 11% of population is uninsured with a 10% target2) 16% children live in poverty with a 11% target3) 88% of adults have a high school education and 30% have a college education This data was provided from University of Wisconsin Madison in 2009

Form 990 Schedule H, Part VI - Supplemental Information, Line 6
Form 990 Schedule H, Part VI - Supplemental Information, Line 6

Part VI, Line 6 Bell Memorial Hospital has engaged in the following activities to promote the health of the community Health FairsPhysicians and sports therapy staff at local sporting eventsCommunity Health improvement advocacyAssistance to enroll in Public medical programs (Financial Counselors)Ambulance/EMS staff at sporting eventsThe need to address health, wellness and prevention at a young age is prevalent in the nation, state and region Bell Memorial Hospital is proposing addressing this through Bell Buddies Pediatric Wellness Initiative, a comprehensive program that utilizes educational presentations, activities and health assessments for youth, from infancy through high school To maximize the outreach to at-risk youth, the hospital has partnered with four of the region's rural school districts NICE Community Schools, Ishpeming Schools, Negaunee Schools, and Republic/ Michiganme Schools, which have a total enrollment of approximately 3,700 youth As outlined in the letter of inquiry, Bell Buddies is based on three keystone strategies outreach, education and assessment/treatment Throughout the grant year, four wellness outreach activities focused on these strategies will be conducted at each of the school districts Each activity is strategically placed to launch, reinforce and assess the Bell Buddies School Outreach Launching a Healthy Lifestyle Youth Wellness Fair - Beginning in September 2010, the Youth Wellness Coordinator and staff from the Bell Wellness department will implement an on-site Youth Wellness Fair at each partner school Throughout the span of the 6 hour fair, age-specific cohorts will be brought to the gymnasium for attendance The Bell Buddies Youth Wellness Fair is an opportunity to introduce and reinforce wellness and healthy lifestyles concepts and is conducted during the fall to generate interest and excitement in the year-long After School Program and create awareness of the In-Class Presentations The Wellness Fair is envisioned as a way to highlight safety and wellness topics that include proper fitness, nutrition, dental care, hand washing, traffic safety, and the negative effects of smoking Wellness staff will create a multi-disciplinary program that includes educational stations, as well as hands-on activities for fitness and nutrition Designed to be placed along the perimeter of the gym, these activities will focus heavily on learning how to make healthy lifestyle choices, for instance, the fair will include 6-8 educational stations that focus on varied topics Some examples include 1)Hand Washing Students will rub Glitter Bug Lotion on their hands and proceed to wash them as normal and then be directed to a black light that identifies the places they missed and where germs still reside Print materials on proper hand washing techniques and why it's important (exposure to flu strains, cold viruses and bacteria) will accompany the activity 2)USDA MyPyramid Students will have the opportunity to play MyPyramid bingo This station will highlight the USDA website, and students will be made aware of both the food and activity pyramid for youth Educational materials will include healthy snack options and ways to stay active 3) Choosing the Right Beverage This station will compare drinking soda with water Educational materials may include Fizzics of Soda educational packet and Wet your Whistle activity handbook Students will also receive water bottles to reinforce the healthy choice 4) Portion Sizes This station will utilize portion distortion educational materials, as well as include an educationally enhanced Supersize Me DVD and portion size bingo Educational materials will include simple ways to limit portion sizes and reduce overeating 5)Nutrition Labels This station will focus on "demystifying" the nutrition label for each age group Utilizing a Nutrition Label PowerPoint Presentation, information will highlight identifying proper nutritional components by assessing carbohydrates in comparison to sugars and fiber 6)Heart Rate Zones Focusing on identifying heart rate as an indicator of physical activity, this station will use the Heart Rate Race Game and information on the correct training heart rate zones The station will include heart rate monitors to test a students resting heart rate and identify the levels of fitness activity intensity 7)Anatomy This station will highlight educational materials including The Human Body Book, Marvelous Muscles Chart, as well as models of the heart and skeleton This station will provide students with knowledge on how the body works and why it's important to make the right choices to stay healthy Physical fitness activities will be included in the Youth Wellness Fair Bell Wellness staff will create a fitness-based obstacle course in the center of the gym to provide cardio and strength activities, as well as additional areas that demonstrate the importance of stretching exercises Wellness staff will be on-site to

Form 990 Schedule H, Part VI - Supplemental Information, Line 6

conduct fitness testing, which includes height and weight measurements, blood pressure, resting heart rate, body composition and girth measurements. Bell's body composition scale, which utilizes bio-electrical impedance analysis, may also be used. This will provide interested students with a body fat percentage, lean and fat mass, basal metabolic rate and overall weight. Students will have the opportunity to take this information home to their parents, included in a Bell Buddies Youth Wellness Guide that outlines Bell programs, information on healthy eating and physical activity, additional resources and contacts, and a notes section for individualized plans, goal setting and food/activity journals. Throughout the Wellness Fair, the Youth Wellness Coordinator will monitor the number of children attending, the desirability of each station, questions and comments from students and teachers and the overall flow of the fair. In addition, the fitness and knowledge testing will establish baseline data for individual students at the beginning of the year, which will provide an evaluation mechanism throughout the academic year and in the other School Outreach Programs Reinforcing a Healthy Lifestyle. After School Program - The Bell Buddies After School Program expects to run during the academic year for two days per week, two hours per day, and at least 45 minutes of each session will be dedicated to physical activity. Each session will include structured exercise, movement games, skill building nutrition and other topics including anatomy and safety activities. Students will be provided important educational materials to reinforce healthy lifestyle choices. The Bell Buddies After School Program will run for approximately 28 weeks and a lessons schedule will be created. During the first week, students will learn about goal-setting and set their personal goals for the year. The schedule will include in-depth activities similar to the Wellness Fair, such as nutrition games, portion distortion, a healthy breakfast, how to identify a healthy snack, and a "Healthy Plate" lesson. The schedule will frame certain activities during specific timeframes: i.e. healthy Halloween options and a sugar lesson in October, healthy choices in the lunchroom, portion size lessons during Thanksgiving, healthy baking during Christmas holidays, hydration and sun protection during the summer, as well as ways to stay active, regardless of the season. The Youth Wellness Coordinator will continue to utilize the nutrition and physical education packets available for health centers and schools that were used in the Youth Wellness Fairs. Specifically, fitness programming will include a physical education starter package, an elementary rainy day play package, heart rate games and clever catch exercise balls. Activities will include obstacle courses, fitness games and group sports. Educational and activity-based sessions will increase knowledge of proper nutrition and physical activity and enhance physical skills.

**Schedule I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization
BELL MEMORIAL HOSPITAL

Employer identification number	38-1394903
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Part I General Information on Grants and Assistance

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

Part II **Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed

[illegible]

- | | | | |
|----------|--|---|---|
| 2 | Enter total number of section 501(c)(3) and government organizations | ▶ | 1 |
| 3 | Enter total number of other organizations | ▶ | 0 |

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization BELL MEMORIAL HOSPITAL	Employer identification number 38-1394903
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Part I

Questions Regarding Compensation

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

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
RICK AMENT	(i)	231,231	42,400	0	13,475	16,368	303,474	0
	(ii)	0	0	0	0	0	0	0
HAROLD HILDEBRAND	(i)	220,245	0	0	16,525	16,368	253,138	0
	(ii)	0	0	0	0	0	0	0
DENNIS KLEBA	(i)	271,108	0	0	2,164	10,944	284,216	0
	(ii)	0	0	0	0	0	0	0
JUDD JOHNSTON	(i)	247,668	20,877	0	20,825	16,367	305,737	0
	(ii)	0	0	0	0	0	0	0
LYLE VANDRSCHAAF	(i)	242,419	0	0	13,358	16,368	272,145	0
	(ii)	0	0	0	0	0	0	0
DOUGLAS LABELLE	(i)	241,443	0	0	13,429	16,367	271,239	0
	(ii)	0	0	0	0	0	0	0
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III **Supplemental Information**

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

Identifier	Return Reference	Explanation
	Part I, Line 1a	RICK AMENT HAD HIS GOLF DUES PAID BY BELL MEMORIAL HOSPITAL. THESE DUES WERE TAXABLE TO HIM FOR 2009.

Schedule K (Form 990)	Supplemental Information on Tax Exempt Bonds ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990). ▶ Attach to Form 990. ▶ See separate instructions.							OMB No 1545-0047	
								2009	
	Department of the Treasury Internal Revenue Service Name of the organization BELL MEMORIAL HOSPITAL							Open to Public Inspection Employer identification number 38-1394903	

Part I Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
							Yes	No	Yes	No
A	ECONOMIC DEVELOPMENT CORP OF THE COUNTY OF MARQUETTE MI	38-2401335	57147NAC7	03-29-2007	32,825,000	Acquisition, construction and equipping of a new critical access hospital		X		X
B	ECONOMIC DEVELOPMENT CORP OF THE COUNTY OF MARQUETTE MI	38-2401335	57147NAD5	08-28-2007	3,700,000	Construction of water, sewer and utility extensions for new hospital		X		X

Part II Proceeds

		A		B		C		D		E	
1	Total proceeds of issue	33,767,401		3,733,927							
2	Gross proceeds in reserve funds										
3	Proceeds in refunding or defeasance escrows										
4	Other unspent proceeds	3,336		3,336							
5	Issuance costs from proceeds	925,623		120,924							
6	Working capital expenditures from proceeds										
7	Capital expenditures from proceeds	32,841,778		3,609,667							
8	Year of substantial completion	2008		2008							
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
9	Were the bonds issued as part of a current refunding issue?		X		X						
10	Were the bonds issued as part of an advance refunding issue?		X		X						
11	Has the final allocation of proceeds been made?	X		X							
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X							

Part III Private Business Use

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X						
2	Are there any lease arrangements with respect to the financed property which may result in private business use?		X		X						

Part III

Private Business Use (Continued)

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts with respect to the financed property which may result in private business use?	X			X						
3b	Are there any research agreements with respect to the financed property which may result in private business use?		X		X						
3c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?	X		X							
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government										
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government										
6	Total of lines 4 and 5										
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?		X		X						

Part IV

Arbitrage

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X		X						
2	Is the bond issue a variable rate issue?	X		X							
3a	Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records?	X		X							
b	Name of provider	CHARTER ONE BANK NA		CHARTER ONE BANK NA							
c	Term of hedge	9 800000000000		9 900000000000							
4a	Were gross proceeds invested in a GIC?		X		X						
b	Name of provider										
c	Term of GIC										
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5	Were any gross proceeds invested beyond an available temporary period?		X		X						
6	Did the bond issue qualify for an exception to rebate?	X		X							

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

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

OMB No 1545-0047

2009

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Inspection

Name of the organization
BELL MEMORIAL HOSPITAL

Employer identification number
38-1394903

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

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

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

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

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

Part II Loans to and/or From Interested Persons.

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

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

Part III Grants or Assistance Benefitting Interested Persons.

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

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
Iron Range Agency	TOM EDMARK IS THE OWNER AND BOARD MEMBER	168,965	PROVIDER OF WORKER'S COMPENSATION POLICY		No

Additional Data

Software ID:
Software Version:
EIN: 38-1394903
Name: BELL MEMORIAL HOSPITAL

efile GRAPHIC print - DO NOT PROCESS **As Filed Data -** **DLN: 93493136053951**

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
► Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
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Employer identification number

38-1394903

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		SUPERIOR HEALTHCARE SYSTEM IS THE SOLE MEMBER OF BELL MEMORIAL HOSPITAL

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		SUPERIOR HEALTHCARE SYSTEMS HAS THE RIGHT TO ELECT BOARD MEMBERS OF BELL MEDICAL CENTER AND CAN BE SAID TO HAVE CONTROL OF THIS ORGANIZATION

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7b		SUPERIOR HEALTHCARE SYSTEMS HAS THE RIGHT TO ELECT BOARD MEMBERS OF BELL MEDICAL CENTER AND CAN BE SAID TO HAVE CONTROL OF THIS ORGANIZATION

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 11		FORM 990 WAS PRESENTED TO THE BOARD OF DIRECTORS FOR REVIEW BEFORE BEING SUBMITTED TO THE IRS. QUESTIONS AND COMMENTS WERE SOLICITED FROM THE BOARD OF DIRECTORS TO ENSURE THE COMPLETENESS AND ACCURACY OF THIS FORM

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		BOARD MEMBERS REVIEW AND SIGN CONFLICT OF INTEREST DISCLOSURES ANNUALLY. THESE STATEMENTS ARE REVIEWED BY THE ORGANIZATION'S LEGAL COUNCIL TO ENSURE COMPLIANCE WITH THE POLICY. IF A BOARD MEMBER IS FOUND TO HAVE A CONFLICT, THEY ARE REQUIRED TO REMOVE THEMSELVES FROM ANY DISCUSSIONS OF THE MATTER. IF THE CONFLICT COULD NOT BE DEALT WITH, THE BOARD WOULD HAVE TO CONSIDER WHETHER THE BOARD MEMBER SHOULD STAY A MEMBER OF THE BOARD OF DIRECTORS. TO DATE, THE ORGANIZATION HAS NOT HAD ANY BOARD MEMBERS WITH CONFLICTS OF INTEREST.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		THE ORGANIZATION USES COMPENSATION SURVEYS AND MEDICAL GROUP MANAGEMENT ASSOCIATION DATA TO ENSURE COMPENSATION DATA IS COMPARABLE. DETERMINATION OF THE OFFICER'S COMPENSATION PACKAGES WERE LAST CONDUCTED IN 2009 USING THE AFOREMENTIONED DATA.

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		the organization makes its governing documents, conflict of interest policy, and financial statements available to the public upon request

Identifier	Return Reference	Explanation
FORM 990, PART XI, LINE 2C		THE AUDIT PROCESS HAS NOT CHANGED IN THE CURRENT YEAR

Identifier	Return Reference	Explanation
FORM 990, SCHEDULE K		Schedule K, Part II, Line 3, Bond Issue B. The current refunding escrow was expended on November 7, 2007. Schedule K, Part II, Line 5, Bond Issue A. Of the total costs of issuance of the Bonds, \$332,678 was for credit enhancement and \$592,945 was for costs of issuance. Schedule K, Part II, Line 5, Bond Issue B. Of the total costs of issuance of the Bonds, \$46,924 was for credit enhancement and \$74,000 was for costs of issuance. Schedule K, Part III, Line 3a, Bond Issue A. The organization has determined that its management or service contracts meet the safe harbor under Rev. Proc. 97-13, 1997-1 CB 632. Schedule K, Part III, Line 7. The organization will seek to adopt management practices to ensure post-issuance compliance this up-coming year. Schedule K, Part IV, Line 6, Bond Issues A and B. The organization reasonably believes that the bond issues qualified for an exception to rebate and has hired a rebate analyst to confirm.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

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

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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
Superior Healthcare Systems 901 Lakeshore Dr Ishpeming, MI 49849 38-3040126	Healthcare Services	MI	501(C)(3)	3	N/A
Bell Medical Center 901 Lakeshore Dr ishpeming, MI 49849 38-2124042	healthcare Services	MI	501(C)(3)	11(B) - TYPE II	BELL MEMORIAL HOSPITAL
Bell Foundation 97 S Fourth St ishpeming, MI 49849 38-3040125	Fund Raising	MI	501(C)(3)	11(B) - TYPE II	BELL MEMORIAL HOSPITAL

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?	
							Yes	No		Yes	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

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

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

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

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

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

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

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

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

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

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

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

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

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

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

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

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

	Yes	No
1a		No
1b	Yes	
1c	Yes	
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n	Yes	
1o		No
1p		No
1q		No
1r		No

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved
(1) BELL FOUNDATION	C	634,142
(2) BELL MEDICAL CENTER	B	4,586,198
(3)		
(4)		
(5)		
(6)		

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

[illegible]