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<p>Form 990</p>  <p>Department of the Treasury Internal Revenue Service</p>	<p>Return of Organization Exempt From Income Tax</p> <p>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)</p> <p>▶ The organization may have to use a copy of this return to satisfy state reporting requirements</p>	<p>OMB No 1545-0047</p> <p>2009</p> <p>Open to Public Inspection</p>

A For the 2009 calendar year, or tax year beginning 07-01-2009 and ending 06-30-2010			
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization AMERICAN COLLEGE OF SURGEONS	
		Doing Business As	
		Number and street (or P O box if mail is not delivered to street address) 633 N Saint Clair Street	Room/suite
		City or town, state or country, and ZIP + 4 Chicago, IL 60611	
		F Name and address of principal officer LAMAR S MCGINNIS JR 633 N SAINT CLAIR ST CHICAGO, IL 60611	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶	
J Website: ▶ www.FACS.ORG			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1912	M State of legal domicile IL

Part I		Summary		
Activities & Governance	1	Briefly describe the organization's mission or most significant activities THE PRIMARY EXEMPT PURPOSE IS TO IMPROVE THE QUALITY OF CARE OF THE SURGICAL PATIENT THROUGH EDUCATION AND RESEARCH		
	2	Check this box <input checked="" 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 2	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 2	
	5	Total number of employees (Part V, line 2a)	5 27	
	6	Total number of volunteers (estimate if necessary)	6 5	
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a -343,44	
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b -1,135,47	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	15,285,483	17,104,162
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	30,224,876	33,504,195
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-17,379,329	13,298,309
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,222,545	2,316,718
			34,353,575	66,223,384
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,634,000	2,706,439
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	23,342,460	25,790,540
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) 966,757		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	33,856,391	30,400,887
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	59,832,851	58,897,866
	19	Revenue less expenses Subtract line 18 from line 12	-25,479,276	7,325,518
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	408,019,008	449,402,670
	21	Total liabilities (Part X, line 26)	165,942,182	188,682,881
	22	Net assets or fund balances Subtract line 21 from line 20	242,076,826	260,719,789

Part II Signature Block	
Sign Here	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
	<div> <div>*****</div> <div>Signature of officer</div> </div> <div> <div>2011-02-10</div> <div>Date</div> </div>
	<div> <div>GAY L VINCENT CHIEF FINANCIAL OFFICER</div> <div>Type or print name and title</div> </div>
Paid Preparer's Use Only	<div> <div>Preparer's signature</div> <div>Date</div> <div>Check if self-employed <input checked="" type="checkbox"/></div> <div>Preparer's identifying number (see instructions)</div> </div>
	<div> <div>Firm's name (or yours if self-employed), address, and ZIP + 4</div> <div>GRANT THORNTON LLP</div> <div>175 W JACKSON BLVD STE 2000</div> <div>CHICAGO, IL 60604</div> </div>
	<div> <div>EIN</div> <div>Phone no (312) 856-0200</div> </div>

Part III

Statement of Program Service Accomplishments

1

Briefly describe the organization’s mission

THE PRIMARY EXEMPT PURPOSE IS TO IMPROVE THE QUALITY OF CARE OF THE SURGICAL PATIENT THROUGH EDUCATION AND RESEARCH

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 \$ 16,405,236 including grants of \$ 230,178) (Revenue \$ 21,732,762)

THE MISSION OF THE ACS DIVISION OF RESEARCH AND OPTIMAL PATIENT CARE (DROPC) IS TO IMPROVE THE QUALITY OF SURGICAL CARE BY ENABLING ALL SURGEONS TO APPLY THE BEST SCIENTIFIC EVIDENCE AVAILABLE IN ALL ASPECTS OF THEIR DAILY PRACTICE WITH RESPECT, COMPASSION, AND DIGNITY FOR ALL PATIENTS THE DROPC PROMOTES THE PRACTICE OF EVIDENCE-BASED SURGERY BY DEVELOPING NEW KNOWLEDGE THROUGH BASIC AND CLINICAL RESEARCH, THE SETTING AND VERIFICATION OF STANDARDS, DEVELOPMENT OF BEST PRACTICES AND GUIDELINES, EDUCATIONAL ACTIVITIES, AND THE COLLECTION AND MEASUREMENT OF OUTCOMES THE DROPC IS COMPRISED OF THREE FOCUS AREAS 1 CANCER - THE COMMISSION ON CANCER (COC) IS A CONSORTIUM OF PROFESSIONAL ORGANIZATIONS DEDICATED TO IMPROVING SURVIVAL AND QUALITY OF LIFE FOR CANCER PATIENTS THROUGH STANDARD-SETTING, PREVENTION, RESEARCH, EDUCATION, AND THE MONITORING OF COMPREHENSIVE QUALITY CARE THE COC ACCREDITATION PROGRAM SETS STANDARDS FOR QUALITY, MULTIDISCIPLINARY CANCER CARE DELIVERED IN MORE THAN 1,400 HOSPITAL SETTINGS IN THE UNITED STATES AND PUERTO RICO OTHER COC PROGRAMS INCLUDE THE CANCER PHYSICIAN LIAISON PROGRAM, THE NATIONAL ACCREDITATION PROGRAM FOR BREAST CENTERS, AND THE NATIONAL CANCER DATA BASE 2 TRAUMA - THE COMMITTEE ON TRAUMA (COT) AND THE TRAUMA PROGRAMS STAFF OVERSEE AND SUPPORT VARIOUS DIDACTIC AND EXPERIENTIAL TRAUMA COURSES, THE NATIONAL TRAUMA REGISTRY, THE NATIONAL TRAUMA DATA BANK, THE VERIFICATION/CONSULTATION PROGRAM FOR HOSPITALS, THE TRAUMA SYSTEM CONSULTATION PROGRAM, AND REGIONAL TRAUMA ORGANIZATION OF STATE/PROVINCIAL ACTIVITIES THE COT IS ALSO ACTIVE IN PRE-HOSPITAL TRAUMA CARE, INJURY PREVENTION AND CONTROL, PERFORMANCE IMPROVEMENT AND PATIENT SAFETY, RURAL TRAUMA, DISASTER MANAGEMENT, AND OUTCOMES STUDIES 3 CONTINUOUS QUALITY IMPROVEMENT (CQI) - THE DROPC'S CONTINUOUS QUALITY IMPROVEMENT (QI) PROGRAMS PROVIDE THE INFRASTRUCTURE FOR SEVERAL QI PROGRAMS, AS WELL AS FOR CONDUCTING HEALTH SERVICES RESEARCH, CLINICAL RESEARCH, LABORATORY RESEARCH, META-ANALYSES, CLINICAL TRIALS, OUTCOME STUDIES, RESEARCH HYPOTHESIS GENERATION, AND THE DEVELOPMENT OF EVIDENCE-BASED PRACTICE GUIDELINES THE MAJOR QI PROGRAMS WITHIN CQI INCLUDE THE ACS NATIONAL SURGICAL QUALITY IMPROVEMENT PROGRAM (ACS NSQIP) AND THE ACS BARIATRIC SURGICAL CENTER NETWORK (ACS BSCN)

4b

(Code) (Expenses \$ 9,591,503 including grants of \$ 454,869) (Revenue \$ 9,260,479)

EDUCATIONAL PROGRAMS - THE COLLEGE'S EDUCATIONAL PROGRAMS HELP MEET THE NEEDS OF SURGEONS, SURGERY RESIDENTS, MEDICAL STUDENTS AND PATIENTS THE PROGRAMS PROVIDE SURGEONS WITH OPPORTUNITIES FOR MAINTENANCE OF CERTIFICATION, FOR LIFELONG LEARNING, AND FOR MEETING THE CORE COMPETENCIES IN ADDITION TO PROVIDING CONTINUING MEDICAL EDUCATION ACTIVITIES, THE DIVISION OF EDUCATION HAS DEVELOPED PATIENT EDUCATIONAL MATERIALS RELATIVE TO SURGICAL CARE DIVISION EFFORTS INCLUDE STAFFING NUMEROUS EDUCATION COMMITTEES AND THE FOLLOWING PROGRAMS THE ACS CLINICAL CONGRESS IS AN ANNUAL EDUCATIONAL CONFERENCE FOR SURGEONS, INCLUDING FOUR DAYS OF LECTURES, PANEL SESSIONS, POSTGRADUATE COURSES, PRESENTATIONS OF SCIENTIFIC PAPERS AND RESEARCH, VIDEO-BASED EDUCATION SESSIONS, AND OTHER EDUCATIONAL ACTIVITIES IN OCTOBER 2009, ATTENDANCE AT THE CLINICAL CONGRESS INCLUDED OVER 10,000 PHYSICIANS THE PUBLICATION, SELECTED READINGS IN GENERAL SURGERY (SRGS), PROVIDES A BROAD, TOPIC-ORIENTED ANALYSIS OF THE CURRENT SURGICAL LITERATURE AND IS AVAILABLE IN PRINT, ONLINE AND CD-ROM FORMATS SRGS REVIEWS THE ENTIRE SPECIALTY OF SURGERY EVERY TWO TO THREE YEARS FOR SURGERY RESIDENTS AND PRACTICING SURGEONS, AND HAS APPROXIMATELY 2,800 - 3,000 SUBSCRIBERS THE WEB-BASED PROGRAM ENTITLED FUNDAMENTALS OF LAPAROSCOPIC SURGERY (FLS) IS A JOINT PROGRAM OF THE AMERICAN COLLEGE OF SURGEONS AND THE SOCIETY OF AMERICAN GASTROINTESTINAL AND ENDOSCOPIC SURGEONS (SAGES) FLS IS A COMPREHENSIVE EDUCATION MODULE DESIGNED TO TEACH AND ASSESS PROFICIENCY IN THE DOMAINS OF PHYSIOLOGY, FUNDAMENTAL KNOWLEDGE, AND TECHNICAL SKILLS REQUIRED FOR BASIC LAPAROSCOPIC SURGERY THE PROGRAM WAS DISTRIBUTED TO OVER 1,500 SURGERY RESIDENTS, FELLOWS, AND PRACTICING SURGEONS DURING THE PAST FISCAL YEAR

4c

(Code) (Expenses \$ 3,806,735 including grants of \$ 39,317) (Revenue \$ 0)

ADVOCACY AND HEALTH POLICY - THE HEALTH POLICY AND ADVOCACY DIVISION DEVELOPS STRATEGIES TO PROVIDE HIGH QUALITY AND SAFE CARE FOR SURGICAL PATIENTS THE DIVISION DEVELOPS EFFECTIVE COMMUNICATION STRATEGIES TO INTERFACE WITH LEGISLATIVE AND REGULATORY BODIES THE HEALTH POLICY DIVISION ENHANCES THE ABILITY TO IDENTIFY, PRIORITIZE, AND PROMOTE PUBLIC POLICY ISSUES RELATIVE TO SURGICAL CARE

4d

Other program services (Describe in Schedule O)

(Expenses \$ 12,524,016 including grants of \$ 1,982,075) (Revenue \$ 2,510,954)
















4e

Total program service expenses

\$ 42,327,490

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	Yes	
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	Yes	
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? 	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	Yes	
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	Yes	
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	Yes	
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		No

Part IV

Checklist of Required Schedules (continued)

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

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			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	336	
		1b	0	
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable				1c
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?				
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	275	
	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	
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		Yes
b If "Yes," enter the name of the foreign country <input checked="" type="checkbox"/> UK 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		No
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		No
d If "Yes," indicate the number of Forms 8282 filed during the year		7d		
e Did the organization, 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		No
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	22	
b	Enter the number of voting members that are independent . . .	1b	22	
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		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . .	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies

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

			Yes	No
10a	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? If "No," go to line 13	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	Yes	
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▶IL
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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization 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 ▶ GAY L VINCENT CFO 633 N SAINT CLAIR STREET Chicago, IL 60611 (312) 202-5000

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

• 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

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

Form 990 (2009)

1b Total	3,615,414	0	1,190,414
-----------------	-----------	---	-----------

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 **12**

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization 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
QC METRIX 500 CLARK ROAD TEWKSBURY, MA 01876	COMPUTER & STAT SERV	3,233,595
CMGRP PO BOX 7247-6593 PHILADELPHIA, PA 19170	PUBLIC RELATIONS	2,417,298
RESILIENCE SOFTWARE INC SUITE 409-318 HOMER STREET VANCOUVER, BC V6B 2V2 CA	SOFTWARE	608,305
FREEMAN PO BOX 660613 DALLAS, TX 75266	EVENT PLANNING	598,714
MARATHON ASSET MANAGEMENT ORION HOUSE 5 UPPER ST MARTINS LA LONDON, O WC2H 9EA UK	INVESTMENT MGMT	340,000
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 5		

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	1,439,170			
	c	Fundraising events	1c				
	d	Related organizations	1d	13,112,883			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,552,109			
	g	Noncash contributions included in lines 1a-1f \$ 575,400					
	h	Total. Add lines 1a-1f		17,104,162			
Program Service Revenue	2a	EDUCATION	Business Code	611,600	9,260,479	9,260,479	
	b	TRAUMA PROGRAMS		611,600	5,528,682	5,528,682	
	c	CANCER PROGRAM		611,600	5,756,104	5,756,104	
	d	CONTINUOUS QUALITY IMPROVEMENT		900,099	10,447,976	10,447,976	
	e	INTEGRATED COMMUNICATIONS		900,099	1,388,768	1,388,768	
	f	All other program service revenue			1,122,186	1,122,186	
	g	Total. Add lines 2a-2f		33,504,195			
	Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		5,958,721		
4		Income from investment of tax-exempt bond proceeds . .		0			0
5		Royalties		1,401,033			1,401,033
6a		Gross Rents	(i) Real	10,022,049			
b		Less rental expenses	(ii) Personal	9,429,082			
c		Rental income or (loss)		592,967			
d		Net rental income or (loss)		592,967		-612,741	1,205,708
7a		Gross amount from sales of assets other than inventory	(i) Securities	135,968,958			
b		Less cost or other basis and sales expenses	(ii) Other	128,629,370			
c		Gain or (loss)		7,339,588			
d		Net gain or (loss)		7,339,588			7,339,588
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
b		Less direct expenses	b				
c		Net income or (loss) from fundraising events . .		0			
9a		Gross income from gaming activities See Part IV, line 19	a				
b		Less direct expenses	b				
c		Net income or (loss) from gaming activities . .		0			
10a		Gross sales of inventory, less returns and allowances	a				
b		Less cost of goods sold	b				
c		Net income or (loss) from sales of inventory . .		0			
		Miscellaneous Revenue	Business Code				
11a		MURPHY AUDITORIUM		900,099	262,269		262,269
b		20F STREET CONFERENCE FACILITY		900,099	7,025		7,025
c	MISCELLANEOUS		900,099	53,424		53,424	
d	All other revenue						
e	Total. Add lines 11a-11d		322,718				
12	Total revenue. See Instructions		66,223,384	33,504,195	-343,447	15,958,474	

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	549,521	549,521		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	1,973,820	1,973,820		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	183,098	183,098		
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	4,805,824	3,084,858	1,612,354	108,612
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	14,058,007	9,023,835	4,716,461	317,711
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,499,010	1,604,114	838,418	56,478
9	Other employee benefits	3,096,437	1,987,603	1,038,855	69,979
10	Payroll taxes	1,331,262	854,537	446,638	30,087
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	334,708	333,233		1,475
c	Accounting	133,055	3,200	129,855	
d	Lobbying	0			
e	Professional fundraising See Part IV, line 17	0			
f	Investment management fees	1,475,967		1,475,967	
g	Other	9,320,885	9,268,784		52,101
12	Advertising and promotion	370,675	370,175		500
13	Office expenses	3,434,771	3,044,381	244,887	145,503
14	Information technology	728,346	510,099	218,247	
15	Royalties	37,884	37,884		
16	Occupancy	1,304,982	1,022,630	280,428	1,924
17	Travel	1,529,783	1,262,640	251,004	16,139
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	3,736,049	3,249,943	408,460	77,646
20	Interest	350,895		350,895	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	2,392,870		2,392,870	
23	Insurance	174,241	41,913	132,328	
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	HONORARIA	1,864,472	1,838,472	25,000	1,000
b	EQUIPMENT MAINTENANCE	1,353,914	1,062,649	278,850	12,415
c	TEMP HELP - OTHER	742,364	399,929	342,435	0
d	FURNISHINGS RENTAL	243,096	219,240	18,377	5,479
e	BAD DEBT EXPENSE	225,750	158,202	0	67,548
f	All other expenses	646,180	242,730	401,290	2,160
25	Total functional expenses. Add lines 1 through 24f	58,897,866	42,327,490	15,603,619	966,757
26	Joint costs. Check here <input 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			1,711,657	1	1,333,026
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net			1,591,047	3	1,230,866
	4	Accounts receivable, net			9,690,751	4	11,596,197
	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				8	
	9	Prepaid expenses and deferred charges			1,690,723	9	1,945,476
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	163,067,002			
	b	Less accumulated depreciation	10b	39,427,948	109,222,377	10c	123,639,054
	11	Investments—publicly traded securities				11	
	12	Investments—other securities See Part IV, line 11			280,734,907	12	303,630,853
	13	Investments—program-related See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			3,377,546	15	6,027,198
	16	Total assets. Add lines 1 through 15 (must equal line 34)			408,019,008	16	449,402,670
Liabilities	17	Accounts payable and accrued expenses			21,255,268	17	21,963,457
	18	Grants payable				18	
	19	Deferred revenue			10,015,557	19	12,055,648
	20	Tax-exempt bond liabilities			25,307,000	20	25,307,000
	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			77,074,477	23	97,452,268
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities Complete Part X of Schedule D			32,289,880	25	31,904,508
	26	Total liabilities. Add lines 17 through 25			165,942,182	26	188,682,881
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			220,712,732	27	237,259,475
	28	Temporarily restricted net assets			16,081,203	28	18,004,923
	29	Permanently restricted net assets			5,282,891	29	5,455,391
	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			242,076,826	33	260,719,789
	34	Total liabilities and net assets/fund balances			408,019,008	34	449,402,670

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
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

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 IIISupport 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
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	17,374,842	15,159,225	2,763,487	15,285,483	17,104,162	67,687,199
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	20,188,240	21,587,005	39,123,729	31,270,119	33,504,195	145,673,288
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total. Add lines 1 through 5	37,563,082	36,746,230	41,887,216	46,555,602	50,608,357	213,360,487
7aAmounts included on lines 1, 2, and 3 received from disqualified persons	13,636,782					13,636,782
bAmounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	1,125,245	878,583			69,274	2,073,102
cAdd lines 7a and 7b	14,762,027	878,583			69,274	15,709,884
8Public Support (Subtract line 7c from line 6)						197,650,603

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9Amounts from line 6	37,563,082	36,746,230	41,887,216	46,555,602	50,608,357	213,360,487
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	15,813,106	17,632,967	17,904,679	18,227,766	8,565,462	78,143,980
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
cAdd lines 10a and 10b	15,813,106	17,632,967	17,904,679	18,227,766	8,565,462	78,143,980
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	1,742,822	2,708,322	2,515,383	1,933,615	53,424	8,953,566
13Total support (Add lines 9, 10c, 11 and 12)	55,119,010	57,087,519	62,307,278	66,716,983	59,227,243	300,458,033
14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

15Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	65.783 %
16Public support percentage from 2008 Schedule A, Part III, line 15	16	70.385 %

Section D. Computation of Investment Income Percentage

17Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	26.008 %
18Investment income percentage from 2008 Schedule A, Part III, line 17	18	26.335 %
19a33 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	<input checked="" type="checkbox"/>	
b33 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	<input type="checkbox"/>	
20Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions	<input type="checkbox"/>	

Part IV

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

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.**
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

2009

Open to Public
Inspection

If the organization answered “Yes,” to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

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

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

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

If the organization answered “Yes,” to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35a (regarding proxy tax), then

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

Name of the organization AMERICAN COLLEGE OF SURGEONS	Employer identification number 36-2192800
--	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1

Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2

Political expenditures

▶ \$
- 3

Volunteer hours

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

- 1

Enter the amount of any excise tax incurred by the organization under section 4955

▶ \$
- 2

Enter the amount of any excise tax incurred by organization managers under section 4955

▶ \$
- 3

If the organization incurred a section 4955 tax, did it file Form 4720 for this year?

☐ Yes

☐ No
- 4a

Was a correction made?

☐ Yes

☐ No
- b

If "Yes," describe in Part IV

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

- 1

Enter the amount directly expended by the filing organization for section 527 exempt function activities

▶ \$
- 2

Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities

▶ \$
- 3

Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b

▶ \$
- 4

Did the filing organization file **Form 1120-POL** for this year?

☐ Yes

☐ No
- 5

State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

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

Part II-A

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

A

Check

☐

if the filing organization belongs to an affiliated group

B

Check

☐

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing Organization's Totals	(b) Affiliated Group Totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount Enter the amount from the following table in both columns															
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a If zero or less, enter -0-															
i Subtract line 1f from line 1c If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes	<input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B

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

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			23,000
a	Volunteers?	Yes		
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
c	Media advertisements?	Yes		
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		99,717
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities? If "Yes," describe in Part IV		No	
j	Total lines 1c through 1i			122,717
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?		No	

Part III-A

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

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

Part III-B

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

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

Part IV

Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation
Schedule C, Part IV	Part II-B Description of Lobbying for Non Electing Public Charities	LINE 1B THE AMERICAN COLLEGE OF SURGEONS HAS A STAFF IN WASHINGTON, D C WHICH, AS A PART OF THEIR DUTIES FOR THE COLLEGE, ESTABLISHES CONTACTS AND MAINTAINS LIAISONS WITH MEMBERS OF CONGRESS AND THEIR STAFF, GOVERNMENT AGENCIES, AND OTHER HEALTH REGULATED ORGANIZATIONS IN ORDER TO EXCHANGE INFORMATION PERTINENT TO SURGERY TO DO THIS THEY (1) COMMUNICATE COLLEGE VIEWS ON LEGISLATION AND REGULATIONS TO STAFFS AND MEMBERS OF CONGRESS THROUGH PERSONAL VISITS, TELEPHONE CONVERSATIONS AND LETTERS (2) ORGANIZE OR PARTICIPATE IN COALITIONS OF ORGANIZATIONS WITH RELATED LEGISLATIVE INTEREST (3) ARRANGE AND FACILITATE MEETINGS FOR COLLEGE OFFICIALS AND MEMBERS WITH ELECTED LEGISLATORS AND STAFF (4) ARRANGE FOR COLLEGE OFFICIALS TO PRESENT TESTIMONY AT CONGRESSIONAL HEARINGS AND DRAFT AND PRODUCE TESTIMONY AND OFFICIAL WRITTEN RESPONSES TO LEGISLATIVE PROPOSALS LINE 1G AS DISCUSSED IN LINE 1B ABOVE, THE WASHINGTON STAFF MAINTAINS LIAISONS WITH MEMBERS OF CONGRESS, THEIR STAFF, AND GOVERNMENT AGENCIES TO EXCHANGE INFORMATION PERTINENT TO SURGERY THE MAJOR ISSUES UNDER DISCUSSION RELATED TO MEDICARE FEE SCHEDULE, FUNDING FOR TRAUMA SYSTEM DEVELOPMENT, HEALTH CARE QUALITY AND MEDICAL LIABILITY REFORM

SCHEDULE D

(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number

36-2192800

Part I

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

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

Part II

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

1	Purpose(s) of conservation easements held by the organization (check all that apply) <div><input type="checkbox"/> Preservation of land for public use (e g , recreation or pleasure) <input type="checkbox"/> Preservation of an historically importantly land area</div> <div><input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure</div> <div><input type="checkbox"/> Preservation of open space</div>											
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											
		<table><tr><td></td><td>Held at the End of the Year</td></tr><tr><td>2a</td><td></td></tr><tr><td>2b</td><td></td></tr><tr><td>2c</td><td></td></tr><tr><td>2d</td><td></td></tr></table>		Held at the End of the Year	2a		2b		2c		2d	
	Held at the End of the Year											
2a												
2b												
2c												
2d												
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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>											
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)? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>											
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	
1d	
1e	
1f	

2a

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

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

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

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance	166,732,757	228,519,859		
b	Contributions	500,586	78,758		
c	Investment earnings or losses	17,726,296	-51,137,390		
d	Grants or scholarships	2,302,420	1,826,840		
e	Other expenditures for facilities and programs	8,229,484	8,901,630		
f	Administrative expenses	0	0		
g	End of year balance	174,427,735	166,732,757		

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 93 990 % %

b

Permanent endowment ▶ 3 130 % %

c

Term endowment ▶ 2 880 % %

3a

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

(i) unrelated organizations

3a(i)

No

(ii) related organizations

3a(ii)

No

b

If "Yes" 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		40,905,745		40,905,745
b Buildings		108,748,583	28,880,338	79,868,245
c Leasehold improvements				
d Equipment		13,412,674	10,547,610	2,865,064
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c.) ▶				123,639,054

Schedule D (Form 990) 2009

Part XI

Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

Part XII

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
SCHEDULE D - PART V	LINE 4	THE ENDOWMENT FUNDS ARE INTENDED TO PROVIDE AND ENSURE THAT EDUCATION, RESEARCH, SCHOLARSHIPS, BUILDING FACILITIES AND THE COLLEGE AS A WHOLE HAVE ENOUGH FUNDING TO LAST DURING HARD ECONOMIC TIMES, WHILE PROVIDING THE OPERATIONS OF THE COLLEGE AN ANNUAL 5% SPENDING RATE
SCHEDULE D	PART XI-XIII	AMERICAN COLLEGE OF SURGEONS IS CONSOLIDATED WITH AMERICAN COLLEGE OF SURGEONS FOUNDATION AND AMERICAN COLLEGE OF SURGEONS PROFESSIONAL ASSOCIATION FOR AUDIT PURPOSES AND THEREFORE, THERE IS NOT A SINGLE AUDIT FOR AMERICAN COLLEGE OF SURGEONS
SCHEDULE D - PART X, LINE 2		FIN 48 FOOTNOTE THE COLLEGE AND THE FOUNDATION HAVE RECEIVED LETTERS FROM THE INTERNAL REVENUE SERVICE INDICATING THAT THEY ARE TAX-EXEMPT ORGANIZATIONS AS PROVIDED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE OF 1986 AND, EXCEPT FOR TAXES RELATING TO UNRELATED BUSINESS INCOME, ARE EXEMPT FROM FEDERAL AND STATE INCOME TAXES. THE COLLEGE DOES NOT BELIEVE THAT THERE ARE ANY UNRECOGNIZED TAX BENEFITS OR TAX LIABILITIES THAT SHOULD BE RECORDED AS OF JUNE 30, 2010 OR 2009. FORMS 990 AND 990T FILED BY THE COLLEGE, ACSPA, AND THE FOUNDATION ARE SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE UP TO THREE YEARS FROM THE EXTENDED DUE DATE OF EACH RETURN. FORMS 990 AND 990T FILED BY THE COLLEGE, ACSPA, AND THE FOUNDATION ARE NO LONGER SUBJECT TO EXAMINATION FOR THE TAX YEARS 2005 AND PRIOR

SCHEDULE F
(Form 990)

Statement of Activities Outside the United States

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number

36-2192800

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. 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 For grant makers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activities per Region (Use Schedule F-1 (Form 990) if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
North America	0	0	Grantmaking		100,010
Europe (Including Iceland and Greenland)	0	0	Grantmaking		80,088
Central America and the Caribbean	0	0	Grantmaking		3,000
Totals ▶	0	0			183,098

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000 ☐

Use Schedule F-1 (Form 990) if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			North America	GENERAL SUPPORT	20,000	CHECK			

2

Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ☐

1

3

Enter total number of other organizations or entities ☐

0

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

[illegible]

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

Schedule F (Form 990) 2009

Schedule I (Form 990)	<div>Grants and Other Assistance to Organizations, Governments and Individuals in the United States</div> <div>Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22. ▶ Attach to Form 990</div>	OMB No 1545-0047
		2009
		Open to Public Inspection

Department of the Treasury Internal Revenue Service	Name of the organization AMERICAN COLLEGE OF SURGEONS	Employer identification number 36-2192800
--	--	--

Part I

General Information on Grants and Assistance

- 1

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

☒ Yes ☐ No
- 2

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

Part II

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

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV , appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FOUNDATION FOR BIOMEDICAL RESEARCH 818 CONNECTICUT AVENUE NW WASHINGTON,DC 20006	042746997	501(C)(3)	12,500				GENERAL SUPPORT
ACCMDEPT 20-1051 CAROL STREAM,IL 601975940	363947699	501(C)(3)	7,750				GENERAL SUPPORT
COUNCIL OF MED SPECIALTY SOCIETIES230 E OHIO ST STE 400 CHICAGO,IL 60611	362868605	501(C)(3)	45,000				GENERAL SUPPORT
ARC-PA12000 FINDLEY ROAD DULUTH,GA 30097	392039932	501(C)(3)	8,750				GENERAL SUPPORT
CSPS633 N SAINT CLAIR ST CHICAGO,IL 60611	010902773	501(C)(6)	7,045				GENERAL SUPPORT
NAACCR2121 WEST WHITE OAKS DRIVE SPRINGFIELD,IL 627044649	770324665	501(C)(3)	20,000				GENERAL SUPPORT
AMERICAN GERIATRICS SOCIETY350 5TH AVE SUITE 801 NEWYORK,NY 10118	131950856	501(C)(3)	6,000				GENERAL SUPPORT
NATIONAL QUALITY FORUM601 THIRTEENTH ST NW WASHINGTON,DC 20005	522175544	501(C)(3)	33,000				GENERAL SUPPORT
SAGES11300 W OLYMPIC BLVD SUITE 600 LOS ANGELES,CA 90064	521219359	501(C)(6)	172,392				GENERAL SUPPORT
C-CHANGE1776 EYE ST NW-9TH FLOOR WASHINGTON,DC 20006	161641769	501(C)(3)	10,000				GENERAL SUPPORT
AMERICAN CANCER SOCIETY250 WILLIAMS STREET NW ATLANTA,GA 30303	131788491	501(C)(3)	32,500				GENERAL SUPPORT
AJCC LOYALTY FUND - 1127633 N SAINT CLAIR ST CHICAGO,IL 60611	362192800	501(C)(3)	150,000				GENERAL SUPPORT

2	Enter total number of section 501(c)(3) and government organizations	▶ 10
3	Enter total number of other organizations	▶ 2

Software ID:

Software Version:

EIN: 36-2192800

Name: AMERICAN COLLEGE OF SURGEONS

Form 990, Schedule I, Part III, Grants and Other Assistance to Individuals in the United States

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
2009 RESIDENT AWARD	1	1,500			
2010 ANZ FELLOWSHIP	1	6,000			
2010 GERMANY FELLOWSHIP	1	6,000			
ACS SCHOLAR	2	148,919			
CLOWES AWARD	5	361,250			
COC COMPETITION	3	2,000			
JACOBSON AWARD	3	55,000			
OWEIDA SCHOLAR	1	5,000			
RESIDENT RESEARCH SCHOLARSHIP	12	367,500			
WOUND CARE MANAGEMENT AWARD	1	85,000			
FACULTY CAREER DEVELOPMENT AWARD	4	293,750			
2010 JAPAN TRAVELING FELLOW	1	7,500			
EXCELLENCE IN RESEARCH AWARD	10	10,000			
ACS EMERSON SCHOLAR	1	15,393			
COT PAPER COMP AWARD	11	7,800			
EDUCATIONAL GRANT	2	10,000			
HEALTH POLICY SCHOLAR	12	38,400			
MENTOR ESSAY COMPETITION	1	500			
METI GRANT	1	123,853			
FACULTY RESEARCH FELLOWSHIP	8	206,256			
SHA/SVA PFIZER GRANT	5	15,000			
TRIOLOGICAL AWARD	2	140,000			
YEAR 2010 HEALTH POLICY SCHOLARSHIP	1	67,200			

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2009

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number

36-2192800

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"/> Housing allowance or residence for personal use</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</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 checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input type="checkbox"/> Form 990 of other organizations</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?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) 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?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	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				
Thomas R Russell	(i)	550,028	173	23,261	134,665	22,031	730,158	0
	(ii)	0	0	0	0	0	0	0
Gay Vincent	(i)	225,331	178	6,969	118,078	22,031	372,587	0
	(ii)	0	0	0	0	0	0	0
Ajit K Sachdeva	(i)	456,611	160	0	121,994	22,031	600,796	0
	(ii)	0	0	0	0	0	0	0
Paul E Collicott	(i)	440,111	157	16,500	127,102	7,935	591,805	0
	(ii)	0	0	0	0	0	0	0
Lewis M Flint	(i)	344,143	66	16,500	19,357	22,031	402,097	0
	(ii)	0	0	0	0	0	0	0
Clifford Ko	(i)	356,449	61	0	13,587	0	370,097	0
	(ii)	0	0	0	0	0	0	0
Linn J Meyer	(i)	208,970	327	0	182,891	22,031	414,219	0
	(ii)	0	0	0	0	0	0	0
Howard Tanzman	(i)	211,133	311	0	123,564	22,031	357,039	0
	(ii)	0	0	0	0	0	0	0
Christian D Shalgian	(i)	202,000	204	0	17,901	22,031	242,136	0
	(ii)	0	0	0	0	0	0	0
Felix Niespodziewanski	(i)	137,141	304	16,500	82,906	22,031	258,882	0
	(ii)	0	0	0	0	0	0	0
Karen E Richards	(i)	192,569	144	0	23,221	22,031	237,965	0
	(ii)	0	0	0	0	0	0	0
Dean Rein	(i)	209,113	0	0	0	18,934	228,047	0
	(ii)	0	0	0	0	0	0	0
	(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
SCHEDULE J, PART I, LINE 1A	TRAVEL FOR COMPANIONS	PER IRS REGULATIONS, TRAVEL FOR COMPANIONS IS A TAXABLE BENEFIT. THEREFORE, IF THE EXECUTIVE DIRECTOR OR CFO APPROVES AS AN EXCEPTION REIMBURSEMENT OF THESE EXPENSES, IT WILL BE INCLUDED AS TAXABLE COMPENSATION TO THE EMPLOYEE. IN 2009, THE EXECUTIVE DIRECTOR WAS THE ONLY RECIPIENT OF SPOUSAL TRAVEL AND THE AMOUNT WAS INCLUDED IN HIS TAXES.

SCHEDULE M
(Form 990)

NonCash Contributions

OMB No 1545-0047

2009

Open to Public Inspection

►Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

Part I

Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies	X	1	575,400	COST OR SELL PRICE
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

0

30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	Yes	No
b	If "Yes," describe the arrangement in Part II		No
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	No
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	Yes	
b	If "Yes," describe in Part II		
33	If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
SCHEDULE M, PART 1, LINE 32A	USE OF THIRD PARTIES	THE ORGANIZATION ONLY RECEIVES STOCK DONATIONS AND USES NORTHERN TRUST TO SELL THOSE SECURITIES

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493042000111	
SCHEDULE O (Form 990)		Supplemental Information to Form 990			OMB No 1545-0047
					2009
Department of the Treasury Internal Revenue Service		Complete to provide information for responses to specific questions on Form 990 or to provide any additional information. ▶ Attach to Form 990.			Open to Public Inspection
Name of the organization AMERICAN COLLEGE OF SURGEONS				Employer identification number 36-2192800	

Identifier	Return Reference	Explanation
FORM 990 - PART III, LINE 4D	Other Program Services	THE COLLEGE CONTAINS AN INTEGRATED COMMUNICATIONS AREA AND MEMBER SERVICES AMONG OTHERS. THROUGH MEMBER SERVICES, THE COLLEGE CONTINUES TO REMAIN A MAJOR PROFESSIONAL ASSOCIATION, WITH 77,380 MEMBERS, FOR ALL SURGICAL SPECIALISTS THAT MEETS THE NEEDS OF MEMBER SURGEONS WITH PROGRAMS AND SERVICES THAT HELP THEM ADAPT TO A CHANGING HEALTH CARE ENVIRONMENT. THE DIVISION EVALUATES ALL APPLICATIONS FOR FELLOWSHIP BASED UPON DEFINED FELLOWSHIP, ASSOCIATE FELLOW, AND RESIDENT/MEDICAL STUDENT REQUIREMENTS. THE DIVISION ALSO STAFFS THE INTERNATIONAL RELATIONS COMMITTEE, SCHOLARSHIP COMMITTEE, AND THE 12 SURGICAL SPECIALTY ADVISORY COUNCILS. SCHOLARSHIPS ARE AWARDED TO VARIOUS MEDICAL STUDENTS AND RESIDENTS AND ARE ADMINISTERED WITHIN THIS AREA. THIS DIVISION ALSO ACTS AS THE STAFF LIAISON FOR THE 216 ELECTED BOARD OF GOVERNORS. THE BOARD OF GOVERNORS ADVISE AND COUNCIL THE BOARD OF REGENTS. THE DIVISION ALSO HEADS THE ACTIVITIES OF OUR 103 DOMESTIC AND INTERNATIONAL CHAPTERS. EXPENSES \$12,524,016 GRANTS \$1,982,075 REVENUES \$2,510,954
FORM 990 - PART VI, SECTION B, LINE 11A	Board Review of Form 990	The ACS Board of Regents delegated the review of the 990 to the Finance Committee. Once the draft 990 forms are prepared by outside tax professionals, copies of the 990 forms are sent to the Finance Committee. The Finance Committee is given ample time to review the documents and address any concerns to the Chief Financial Officer. Once the Finance Committee's concerns are addressed, the Accounting department will file the 990 forms with the IRS.
FORM 990 - PART VI, SECTION B, LINE 12C	Conflict of Interest Policy	THE COLLEGE HAS CONFLICTS OF INTEREST POLICIES FOR EMPLOYEES, CONSULTANTS AND BOARD MEMBERS. ALL EMPLOYEES, CONSULTANTS AND BOARD MEMBERS ARE REQUIRED TO SIGN A DISCLOSURE STATEMENT EACH YEAR. THE CHIEF FINANCIAL OFFICER'S OFFICE DISSEMINATES AND COLLECTS THESE FORMS. THERE IS ALSO A CONFLICTS OF INTEREST COMMITTEE THAT MEETS PERIODICALLY AS THE NEED ARISES, TO DISCUSS ISSUES THAT RELATE TO CONFLICTS OF INTEREST. THE COMMITTEE ACCOUNTS FOR THE RECEIPT OF DISCLOSURE STATEMENTS AND FOLLOWS UP ON ANY ISSUES. THIS INFORMATION IS THEN REPORTED TO THE FINANCE COMMITTEE OF THE BOARD OF REGENTS. IF THE FINANCE COMMITTEE FEELS THERE ARE CONFLICTS THAT ARE QUESTIONABLE IN NATURE, THEY ARE REPORTED TO THE BOARD OF REGENTS CHAIR AND TREASURER FOR ACTION.
FORM 990 - PART VI, SECTION B, LINE 15B	Compensation Policy	THE COLLEGE HAS POLICIES AND PROCEDURES CONCERNING COMPENSATION INCREASES, PERFORMANCE EVALUATIONS, AND JOB EVALUATIONS. IN ADDITION, MERIT INCREASES ARE INCLUDED AS A BUDGET PARAMETER FOR REVIEW BY THE FINANCE COMMITTEE AS IS THE ADDITION OF ANY NEW EMPLOYEE OR HUMAN RESOURCE BENEFIT PROPOSAL. THE COLLEGE HAS AN EXECUTIVE COMPENSATION COMMITTEE AS A SUBCOMMITTEE TO THE FINANCE COMMITTEE. THE COMMITTEE IS COMPRISED OF THE BOARD OF REGENTS CHAIR, BOARD OF REGENTS TREASURER, BOARD OF GOVERNORS SECRETARY, AND A MEMBER OF THE FINANCE COMMITTEE. THE EXECUTIVE COMPENSATION COMMITTEE'S PURPOSE IS AS FOLLOWS: TO ESTABLISH PROCEDURES TO CREATE A "REBUTTABLE PRESUMPTION OF REASONABLENESS" IN CONNECTION WITH IRS INTERMEDIATE SANCTIONS REGULATIONS. RESPONSIBILITIES ARE TO ENSURE THAT COMPENSATION FOR EACH "DISQUALIFIED PERSON" IS REASONABLE. HUMAN RESOURCES PROVIDES COMPARABILITY DATA TO THE COMMITTEE IN THE FORM OF SURVEYS, OTHER SIMILAR ORGANIZATIONS, GEOGRAPHICAL COMPARISONS, AND ACTUAL WRITTEN OFFERS FROM SIMILAR INSTITUTIONS FOR THE SERVICES OF A DISQUALIFIED PERSON. THE COMMITTEE DOCUMENTS THE BASIS FOR ALL COMPENSATION DETERMINATIONS.
FORM 990 - PART VI, Section C, Line 19	Documents made available to public	GOVERNING DOCUMENTS ARE AVAILABLE PER REQUEST AND ARE ALSO AVAILABLE ON WWW.GUIDESTAR.ORG
SCHEDULE R - PART V	TRANSACTIONS WITH RELATED ORGANIZATIONS	TRANSACTION TYPE 'C' - GIFT, GRANT, OR CAPITAL CONTRIBUTION FROM OTHER ORGANIZATION(S). ACS RECEIVES A CONTRIBUTION FROM THE AMERICAN COLLEGE OF SURGEONS FOUNDATION (ACSF). THE CONTRIBUTION IS \$253,780 AND IS REFLECTED IN CONTRIBUTION REVENUE AND EDUCATION EXPENSES ON THE STATEMENT OF ACTIVITIES. EVERY YEAR THE RESOURCES THAT ACS WILL NEED TO SUPPORT ITS MISSION ARE EVALUATED AGAINST ANTICIPATED REVENUES. IF REVENUES ARE NOT SUFFICIENT TO COVER EXPENSES, A CONTRIBUTION FROM ACSF (RELATED ORGANIZATION) TO ACS IS EVALUATED AND INCLUDED IN THE ANNUAL BUDGET. THE BUDGET IS APPROVED BY THE BOARD OF DIRECTORS. THE ANNUAL CONTRIBUTION IS CALCULATED AT THE END OF THE FISCAL YEAR BY DETERMINING ACS RESOURCE REQUIREMENTS WITHIN THE BUDGETED PARAMETERS. ACS RECEIVES A CONTRIBUTION FROM THE AMERICAN COLLEGE OF SURGEONS PROFESSIONAL ASSOCIATION (ACSPA). THE CONTRIBUTION IS \$12,859,103 AND IS REFLECTED IN CONTRIBUTION REVENUE AND EDUCATION EXPENSES ON THE STATEMENT OF ACTIVITIES. EVERY YEAR THE RESOURCES THAT ACS WILL NEED TO SUPPORT ITS MISSION ARE EVALUATED AGAINST ANTICIPATED REVENUES. IF REVENUES ARE NOT SUFFICIENT TO COVER EXPENSES, A CONTRIBUTION FROM ACSPA (RELATED ORGANIZATION) TO ACS IS EVALUATED AND INCLUDED IN THE ANNUAL BUDGET. THE BUDGET IS APPROVED BY THE BOARD OF DIRECTORS. THE ANNUAL CONTRIBUTION IS CALCULATED AT THE END OF THE FISCAL YEAR BY DETERMINING ACS RESOURCE REQUIREMENTS WITHIN THE BUDGETED PARAMETERS. TRANSACTION TYPE 'L' - PERFORMANCE OF SERVICES OR MEMBERSHIP OR FUNDRAISING SOLICITATIONS BY OTHER ORGANIZATIONS(S). THE ACS RECEIVED \$738,274 FROM THE AMERICAN COLLEGE OF SURGEONS PROFESSIONAL ASSOCIATION (ACSPA) RELATED TO DUES AND STATUS SERVICES FOR ACS MEMBERSHIP. THIS AMOUNT IS BASED ON FAIR MARKET VALUE, AND THE PAYMENT IS HANDLED THROUGH A COST CENTER ACCOUNT MAINTAINED BY THE ORGANIZATIONS. TRANSACTION TYPE 'N' - SHARING OF PAID EMPLOYEES. ACS IS PAID BY THE AMERICAN COLLEGE OF SURGEONS FOUNDATION (ACSF) FOR THE USE OF EMPLOYEES. THESE EXPENSES ARE VALUED AT \$573,973. THIS AMOUNT IS BASED ON FAIR MARKET VALUE, AND THE PAYMENT IS HANDLED THROUGH AN INTERCOMPANY ACCOUNT MAINTAINED BY THE ORGANIZATIONS. ACS IS PAID BY THE AMERICAN COLLEGE OF SURGEONS PROFESSIONAL ASSOCIATION (ACSPA) FOR THE USE OF EMPLOYEES. THESE EXPENSES ARE VALUED AT \$104,203. THIS AMOUNT IS BASED ON FAIR MARKET VALUE, AND THE PAYMENT IS HANDLED THROUGH AN INTERCOMPANY ACCOUNT MAINTAINED BY THE ORGANIZATIONS. TRANSACTION TYPE 'P' - REIMBURSEMENT PAID TO OTHER ORGANIZATION FOR EXPENSES. THE AMERICAN COLLEGE OF SURGEONS PROFESSIONAL ASSOCIATION (ACSPA) HAD \$326,606 IN INFRASTRUCTURE AND OTHER OVERHEAD COST SUPPORT FROM ACS. THIS AMOUNT IS BASED ON FAIR MARKET VALUE, AND THE PAYMENT IS HANDLED THROUGH AN INTERCOMPANY ACCOUNT MAINTAINED BY THE ORGANIZATIONS.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
AMERICAN COLLEGE OF SURGEONS

Employer identification number
36-2192800

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
SURGEONS ASSET MANAGEMENT 633 N SAINT CLAIR STREET CHICAGO, IL 60611 20-3761195	INVST ADVISOR	IL	-42,902	0	NA
ACS EAST ONTARIO LLC 633 N SAINT CLAIR STREET CHICAGO, IL 60611 36-2192800	RE INVESTMENT	IL	-39,106	2,939,106	NA

Part II

Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
AMERICAN COLLEGE OF SURGEONS PROF ASSOC 633 N SAINT CLAIR STREET CHICAGO, IL 60611 30-0079883 ACSPA Surgeons PAC	EDU & PROF	IL	501(C)(6)	N/A	NA
633 N SAINT CLAIR STREET CHICAGO, IL 60611 14-1849039 AMERICAN COLLEGE OF SURGEONS FOUNDATION	ACSPA SURGEON	IL	527	N/A	NA
633 N SAINT CLAIR STREET CHICAGO, IL 60611 30-0305504	GRANTING	IL	501(C)(3)	7	NA

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
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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

No

1c

Yes

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

No

1l

Yes

1m

No

1n

Yes

1o

No

1p

Yes

1q

No

1r

No

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

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved
(1)	AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	L	738,274
(2)	AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	N	104,203
(3)	AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	P	326,606
(4)	AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	C	12,859,103
(5)	AMERICAN COLLEGE OF SURGEONS FOUNDATION	C	253,780
(6)	AMERICAN COLLEGE OF SURGEONS FOUNDATION	N	573,973

Schedule R (Form 990) 2009

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?	(e) Share of end-of-year assets	(f) Disproportionate allocations?	(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?
			Yes No		Yes No		Yes No

Software ID:

Software Version:

EIN: 36-2192800

Name: AMERICAN COLLEGE OF SURGEONS

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

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)
(1)	AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	L	738,274
(2)	AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	N	104,203
(3)	AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	P	326,606
(4)	AMERICAN COLLEGE OF SURGEONS PROF ASSOCIATION	C	12,859,103
(5)	AMERICAN COLLEGE OF SURGEONS FOUNDATION	C	253,780
(6)	AMERICAN COLLEGE OF SURGEONS FOUNDATION	N	573,973

Additional Data

Software ID:

Software Version:

EIN: 36-2192800

Name: AMERICAN COLLEGE OF SURGEONS

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			
LaMar S McGinnis Jr PRESIDENT	1 0	X		X				0	0	0
A Brent Eastman Chair	1 0	X						0	0	0
H Randolph Bailey Director	1 0	X						0	0	0
Barbara L Bass Director	1 0	X						0	0	0
Bruce D Browner Director	1 0	X						0	0	0
Martin B Camins Director	1 0	X						0	0	0
Julie A Freischlag Director	1 0	X						0	0	0
Barrett G Haik Director	1 0	X						0	0	0
Charles D Mabry Director	1 0	X						0	0	0
Mark A Malangoni Director	1 0	X						0	0	0
Robin S McLeod Director	1 0	X						0	0	0
Raymond F Morgan Director	1 0	X						0	0	0
Carlos A Pellegrini Vice Chair	1 0	X						0	0	0
Karl C Podratz Director	1 0	X						0	0	0
John T Preskitt Director	1 0	X						0	0	0
J David Richardson Director	1 0	X						0	0	0
Valerie W Rusch Director	1 0	X						0	0	0
Howard M Snyder III Director	1 0	X						0	0	0
Mark C Weissler Director	1 0	X						0	0	0
Thomas V Whalen Director	1 0	X						0	0	0
Leigh A Neumayer Director	1 0	X						0	0	0
Marshall Z Schwartz Director	1 0	X						0	0	0
Rene Lafreniere Director	1 0	X						0	0	0
John L Cameron President	1 0			X				0	0	0
Jack W McAninch First Vice President	1 0			X				0	0	0

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			
Richard B Reiling Second Vice President	1 0			X				0	0	0
Courtney M Townsend Jr Secretary	1 0			X				0	0	0
Andrew L Warshaw Treasurer	1 0			X				0	0	0
Thomas R Russell Executive Director	40 0			X				573,462	0	156,696
Gay Vincent Chief Financial Officer	40 0			X				232,478	0	140,109
Kirby I Bland First Vice President	1 0			X				0	0	0
Karen E Deveney Second Vice President	1 0			X				0	0	0
LD Britt President Elect	1 0			X				0	0	0
Richard J Finley First Vice President-Elect	1 0			X				0	0	0
David B Hoyt Executive Director	40 0			X				0	0	0
Frederick L Greene Second Vice President-Elect	1 0			X				0	0	0
Ajit K Sachdeva Director of Education	40 0				X			456,771	0	144,025
Paul E Collicott Director of Member Services	40 0				X			456,768	0	135,037
Clifford Ko Director of Research and OPC	40 0				X			356,510	0	13,587
Linn J Meyer Director of Communications	40 0				X			209,297	0	204,922
Christian D Shalgian Dir of Advocacy & Health Pol	40 0				X			202,204	0	39,932
Lewis M Flint Editor of Selected Readings	40 0					X		360,709	0	41,388
Howard Tanzman Director of Information Tech	40 0					X		211,444	0	145,595
Felix Niespodziewanski Dir of Conventions & Meetings	40 0					X		153,945	0	104,937
Karen E Richards Admin Director of Research	40 0					X		192,713	0	45,252
Dean Rein Foundation Executive Director	40 0					X		209,113	0	18,934

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
EDUCATION	611,600	9,260,479	9,260,479		
TRAUMA PROGRAMS	611,600	5,528,682	5,528,682		
CANCER PROGRAM	611,600	5,756,104	5,756,104		
CONTINUOUS QUALITY IMPROVEMENT	900,099	10,447,976	10,447,976		
INTEGRATED COMMUNICATIONS	900,099	1,388,768	1,388,768		

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
HONORARIA	1,864,472	1,838,472	25,000	1,000
EQUIPMENT MAINTENANCE	1,353,914	1,062,649	278,850	12,415
TEMP HELP - OTHER	742,364	399,929	342,435	0
FURNISHINGS RENTAL	243,096	219,240	18,377	5,479
BAD DEBT EXPENSE	225,750	158,202	0	67,548