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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

OMB No 1545-0047

2010Open to Public
Inspection**A** For the **2010** calendar year, or tax year beginning

and ending

B Check if applicable

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

C Name of organization**DENTAL BENEFIT PLANS OF MINNESOTA**

Doing Business As

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

3560 DELTA DENTAL DRIVE

Room/suite

City or town, state or country, and ZIP + 4

EAGAN, MN 55122-3166**F** Name and address of principal officer: **DAVID B. MORSE****SAME AS C ABOVE****D** Employer identification number**41-1852523****E** Telephone number**651-406-5900****G** Gross receipts \$ **1,005,984,618.****H(a)** Is this a group returnfor affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No

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

H(c) Group exemption number ▶**I** Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (**04**) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.DELTADENTALMN.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1997** **M** State of legal domicile: **MN****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities. THE MISSION OF DENTAL BENEFIT PLANS OF MINNESOTA IS TO PROVIDE, MAINTAIN AND IMPROVE THE ORAL		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	34
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	855,423,413.	1005698394.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	55,214,364.	20,228.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	0.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	910,637,777.	1005718622.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	105,550.	15,719,781.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	10,393,362.	4,349,985.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.	0.	0.
Expenses	17 Other expenses (Part IX, column (A), lines 11a-11d, 11e-24f)	844,561,581.	979,117,009.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	855,060,493.	999,186,775.
	19 Revenue less expenses. Subtract line 18 from line 12	55,577,284.	6,531,847.
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	333,461,749.	400,673,903.
	22 Net assets or fund balances. Subtract line 21 from line 20	58,722,160.	95,982,043.
		274,739,589.	304,691,860.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	DAVID B. MORSE, PRESIDENT	OCT 6, 2011			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	COLLIN F. BUZZELL	<i>Collin Buzzell</i>	10/29/11	<input type="checkbox"/>	P00092679
	Firm's name	Firm's EIN			
	RSM MCGLADREY, INC.	41-1944416			
	Firm's address	Phone no.			
	801 NICOLLET MALL, SUITE 1100	612-573-8750			
	MINNEAPOLIS, MN 55402				

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

☒ Yes ☐ No

032001 02-22-11 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2010)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐

1 Briefly describe the organization's mission:

THE MISSION OF DENTAL BENEFIT PLANS OF MINNESOTA IS TO PROVIDE,
 MAINTAIN AND IMPROVE THE ORAL HEALTH OF THE PEOPLE IN THE COMMUNITIES
 WE SERVE.

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the 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 \$ 943562180. including grants of \$ 15,719,781.) (Revenue \$ 1005698394.)
 THE ORGANIZATION IS ORGANIZED AND OPERATED EXCLUSIVELY FOR THE
 PROMOTION OF SOCIAL WELFARE, THE NET EARNINGS OF WHICH ARE DEVOTED TO
 CHARITABLE, EDUCATION, AND RECREATIONAL PURPOSES; SPECIFICALLY THE
 ORGANIZATION FULFILLS ITS SOCIAL WELFARE PURPOSE THROUGH ACTING AS THE
 PARENT COMPANY OF DELTA DENTAL OF MINNESOTA AND RELATED AFFILIATES.

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

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

4d Other program services. (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 943,562,180.

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)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		X
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	X	
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
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 United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
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 United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
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? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Form 990 (2010)

Part IV Checklist of Required Schedules (continued)

	Yes	No
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>	<input checked="" type="checkbox"/>	
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>		<input checked="" type="checkbox"/>
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	<input checked="" type="checkbox"/>	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		<input checked="" type="checkbox"/>
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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>		<input checked="" type="checkbox"/>
25b 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>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<input checked="" type="checkbox"/>
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		<input checked="" type="checkbox"/>
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<input checked="" type="checkbox"/>
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>		<input checked="" type="checkbox"/>
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>	<input checked="" type="checkbox"/>	
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>	<input checked="" type="checkbox"/>	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	<input checked="" type="checkbox"/>	
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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>		
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>		<input checked="" type="checkbox"/>
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	<input checked="" type="checkbox"/>	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
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)?		X
b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).		
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?		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d If "Yes," indicate the number of Forms 8282 filed during the year.		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?		
b Did the organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12.		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders.		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
c Enter the amount of reserves on hand.		
14a Did the organization receive any payments for indoor tanning services during the tax year?		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

Check if Schedule O contains a response to any question in this Part VI

☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	16	
1b Enter the number of voting members included in line 1a, above, who are independent	15	
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?		X
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?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
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		X

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?		X
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?		
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	X	
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	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed: **NONE**

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

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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **DAVID B. MORSE - 651-406-5987**
3560 DELTA DENTAL DRIVE, EAGAN, MN 55122

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

Check if Schedule O contains a response to any question in this Part VII

☒**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
DAVID B. MORSE PRESIDENT	50.00	X		X				391,740.	0.	54,147.
JOHN SOMROCK CHAIRMAN	3.00	X		X				54,300.	804.	1,421.
DOUGLAS ALGER SECRETARY	2.00	X		X				36,975.	773.	1,421.
RODNEY YOUNG TREASURER	2.00	X		X				34,375.	2,859.	1,421.
RHONDA ALTOM DIRECTOR	1.00	X						24,025.	0.	1,421.
JOHN ANDERSON DIRECTOR	2.00	X						28,775.	0.	1,421.
SUSAN ANDERSON DIRECTOR	1.00	X						5,675.	0.	0.
JOHN BLUFORD DIRECTOR	1.00	X						23,875.	1,103.	1,421.
BERNARD BROMMER DIRECTOR	2.00	X						37,625.	0.	0.
JOHN HANSON DIRECTOR	2.00	X						27,225.	328.	1,421.
MICHAEL HOWE DIRECTOR	2.00	X						39,175.	1,022.	1,421.
KATHLEEN PEPSKI DIRECTOR	1.00	X						29,075.	0.	0.
JAMES PETERS DIRECTOR	1.00	X						31,275.	0.	0.
RICHARD PIHLSTROM DIRECTOR	2.00	X						31,925.	973.	1,421.
PHILIP SMITH DIRECTOR	1.00	X						26,625.	0.	0.
JAMES SWANSTROM DIRECTOR	1.00	X						25,825.	0.	0.
CHRISTOPHER EARL VP SALES	50.00					X		337,997.	0.	31,798.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
JOSEPH LALLY VP STRATEGIC PLANNING	50.00					X		183,069.	0.	17,086.
JUDY PETERSON DIRECTOR OF HR	40.00					X		145,006.	0.	27,672.
JEFFREY ZURN SR DATA BASE ADMINISTRATOR	40.00					X		124,900.	0.	21,422.
CHARLOTTE KNUTSON SR DATA BASE ADMINISTRATOR	40.00					X		119,922.	0.	31,720.
1b Sub-total								1,759,384.	7,862.	196,634.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,759,384.	7,862.	196,634.

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 **11**

- 3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

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
DECARE DENTAL 3560 DELTA DENTAL DRIVE, EAGAN, MN 55122	ADMINISTRATIVE SERVICES	50,013,511.
PDG PA, 2200 COUNTY RD C W, SUITE 2210, ROSEVILLE, MN 55113	DENTAL SERVICES	18,604,651.
NORTHLAND DENTAL PARTNER PO BOX 131510, ST. PAUL, MN 55113	DENTAL SERVICES	15,663,145.
AFFILIATED PEDIATRIC DEN 7373 FRANCE AVE S STE 402, EDINA, MN 55435	DENTAL SERVICES	2,234,827.
BAY RIDGE MANAGEMENT CORP 115 E 57TH ST STE 1520, NEW YORK, NY 10022	DENTAL SERVICES	2,159,537.

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 **7**

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	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f					
Program Service Revenue	2 a	SUBSCRIPTION REVENUE	Business Code 541900	983622996.	983622996.		
	b	ADMINISTRATIVE SERVICE	561000	22069927.	22069927.		
	c	OTHER REVENUE	541900	5,471.	5,471.		
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		1005698394			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		286,224.		
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6 a		Gross Rents	(i) Real (ii) Personal				
b		Less: rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7 a		Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
b		Less cost or other basis and sales expenses		265,996.			
c		Gain or (loss)		<265,996.>			
d		Net gain or (loss)		<265,996.>			<265,996.>
8 a		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					
9 a		Gross income from gaming activities. See Part IV, line 19	a				
b		Less: direct expenses	b				
c		Net income or (loss) from gaming activities					
10 a		Gross sales of inventory, less returns and allowances	a				
b		Less cost of goods sold	b				
c		Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code					
11 a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See instructions.		1005718622	1005698394	0.	20,228.	

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	15,719,781.	15,719,781.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	915,427.	851,347.	64,080.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,609,311.	1,496,659.	112,652.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	223,889.	208,217.	15,672.	
9 Other employee benefits	1,402,434.	1,304,264.	98,170.	
10 Payroll taxes	198,924.	184,999.	13,925.	
11 Fees for services (non-employees):				
a Management	53,424,249.		53,424,249.	
b Legal	109,913.		109,913.	
c Accounting	249,914.		249,914.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	45,123.		45,123.	
g Other	548,623.	548,623.		
12 Advertising and promotion	79,571.		79,571.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	122,791.		122,791.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	304,165.		304,165.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a CLAIMS EXPENSE	927,975,395.	927,975,395.		
b MISCELLANEOUS EXPENSES	794,848.	794,848.		
c DUES AND SUBSCRIPTIONS	509,055.		509,055.	
d DIRECTOR FEES/COMMISSIONS	475,315.		475,315.	
e PRINTING AND POSTAGE	116,051.	116,051.		
f All other expenses	<5,638,004.>	<5,638,004.>		
25 Total functional expenses. Add lines 1 through 24f	999,186,775.	943,562,180.	55,624,595.	0.
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). 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) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	18,062,940.	2	30,212,169.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	84,435,869.	4	81,999,695.
	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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	292,551.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	228,536,797.	12	286,643,051.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,426,143.	15	1,526,437.
16 Total assets. Add lines 1 through 15 (must equal line 34)	333,461,749.	16	400,673,903.	
Liabilities	17 Accounts payable and accrued expenses	39,914,473.	17	94,463,320.
	18 Grants payable		18	
	19 Deferred revenue	1,267,839.	19	923,513.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	17,539,848.	25	595,210.
	26 Total liabilities. Add lines 17 through 25	58,722,160.	26	95,982,043.
	Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets			27	
28 Temporarily restricted net assets			28	
29 Permanently restricted net assets			29	
Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.				
30 Capital stock or trust principal, or current funds		0.	30	0.
31 Paid-in or capital surplus, or land, building, or equipment fund		0.	31	0.
32 Retained earnings, endowment, accumulated income, or other funds		274,739,589.	32	304,691,860.
33 Total net assets or fund balances		274,739,589.	33	304,691,860.
34 Total liabilities and net assets/fund balances	333,461,749.	34	400,673,903.	

Form 990 (2010)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,005,718,622.
2	Total expenses (must equal Part IX, column (A), line 25)	2	999,186,775.
3	Revenue less expenses. Subtract line 2 from line 1	3	6,531,847.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	274,739,589.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	23,420,424.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	304,691,860.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

☐

- 1 Accounting method used to prepare the Form 990. ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 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 separate basis, consolidated basis, or both:
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate 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?
- 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

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2010)

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

2010Open to Public
Inspection

Name of the organization

DENTAL BENEFIT PLANS OF MINNESOTA

Employer identification number

41-1852523

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part 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 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

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

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

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

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

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

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

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

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

1a Beginning of year balance

b Contributions

c Net investment earnings, gains, and losses

d Grants or scholarships

e Other expenditures for facilities and programs

f Administrative expenses

g End of year balance

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a					
1b					
1c					
1d					
1e					
1f					

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

a Board designated or quasi-endowment %

b Permanent endowment %

c Term endowment %

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

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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

Part VI 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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c))

0.

Schedule D (Form 990) 2010

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) AVAILABLE FOR SALE		
(B) SECURITIES	34,982,727.	END-OF-YEAR MARKET VALUE
(C) INVESTMENT IN		
(D) SUBSIDIARIES	251,660,324.	END-OF-YEAR MARKET VALUE
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.)	286,643,051.	

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

(a) Description of investment type	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.)		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.)	

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

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) INTERCOMPANY PAYABLE	595,210.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.)	595,210.

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited 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 through 8	9	
10	Excess or (deficit) for the year per audited 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 must 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 must 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, line 2; 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.

PART X, LINE 2: THE COMPANY HAS REVIEWED ITS TAX POSITIONS FOR ALL

OPEN TAX YEARS AND HAS CONCLUDED THAT IT DOES NOT MEET THE THRESHOLD FOR FINANCIAL STATEMENT RECOGNITION OF AN UNCERTAIN INCOME TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

▶ Attach to Form 990.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

DENTAL BENEFIT PLANS OF MINNESOTA

Employer identification number
41-1852523

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 III 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. Part II can be duplicated if additional space is needed. ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DDMN TRUST 3560 DELTA DENTAL ROAD EAGAN, MN 55122-3166	26-4482509	501(C)(3)	15,000,000.	0.			FUNDING TO SUPPORT DDMN TRUST, A RELATED ORGANIZATION
AMERICAN HEART ASSOCIATION 7272 GREENVILLE AVE DALLAS, TX 75231	13-1823888	501(C)(3)	5,000.	0.			GO RED FOR WOMEN SPONSOR
AMERICAN RED CROSS - TWIN CITIES AREA CHAPTER - PO BOX 37243 - WASHINGTON, DC 20013	53-0196605	501(C)(3)	10,200.	0.			AMERICAN RED CROSS CONTRIBUTION FOR HAITI EARTHQUAKE
AMERICAN SPIRIT CORPORATION DBA CARLSON PRINT GROUP - 7490 GOLDEN TRIANGLE DR - EDEN PRAIRIE, MN 55344	41-1522476	501(C)(3)	13,732.	0.			BRM INSERT & TOOTH BOOKLET
BOYS AND GIRLS CLUB OF CENTRAL MINNESOTA - 345 30TH AVENUE N - ST. CLOUD, MN 56303	41-1245177	501(C)(3)	10,000.	0.			PHILANTHROPY COMMITTEE GRANT FOR THE 2010 CYCLE TWO PROPOSALS
BOYS AND GIRLS CLUB OF ROCHESTER 1026 E CENTER STREET ROCHESTER, MN 55904	41-1945875	501(C)(3)	5,000.	0.			PHILANTHROPY COMMITTEE GRANT FOR THE 2010 CYCLE TWO PROPOSALS
2 Enter total number of section 501(c)(3) and government organizations							37.
3 Enter total number of other organizations							

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

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BRIDGE FOR YOUTH 2200 EMERSON AVENUE SOUTH MINNEAPOLIS, MN 55405	41-0983062	501(C)(3)	10,000.	0.			PHILANTHROPY COMMITTEE GRANT FOR THE 2010 CYCLE TWO PROPOSALS
CATHOLIC CHARITIES - ST JOSEPH'S HOME FOR CHILDREN - 1200 SECOND AVENUE SOUTH - MINNEAPOLIS, MN 55403	41-1302487	501(C)(3)	10,000.	0.			PHILANTHROPY COMMITTEE GRANT FOR THE 2010 CYCLE TWO PROPOSALS
CHILDREN'S DEFENSE FUND 25 E STREET NW WASHINGTON, DC 20001	52-0895622	501(C)(3)	10,000.	0.			BEAT THE ODDS TWIN CITIES SPONSORSHIP
CHILDREN'S DENTAL HEALTH SERVICES 903 W CENTER STREET ROCHESTER, MN 55902	20-3677586	501(C)(3)	30,000.	0.			SMILES ACROSS MINNESOTA EXPANSION OF SMILES ACROSS AMERICA/INTERNATIONAL FALLS, TOOTH FAIRY AWARD
CHILDREN'S DENTAL SERVICES 636 BROADWAY STREET NE MINNEAPOLIS, MN 55413	41-0857929	501(C)(3)	108,500.	0.			
COURAGE CENTER 3915 GOLDEN VALLEY ROAD GOLDEN VALLEY, MN 55422	41-0706118	501(C)(3)	5,000.	0.			GRANT APPROVED BY PHILANTHROPY COMMITTEE
GREATER MINNEAPOLIS CRISIS NURSERY 5400 GLENWOOD AVE GOLDEN VALLEY, MN 55422	41-1379021	501(C)(3)	10,000.	0.			GRANT APPROVED BY PHILANTHROPY COMMITTEE
GREATER TWIN CITIES UNITED WAY 404 S EIGHTH STREET MINNEAPOLIS, MN 55404	41-1973442	501(C)(3)	11,641.	0.			PHILANTHROPY COMMITTEE GRANT FOR THE 2010 CYCLE TWO PROPOSALS, DDMN MATCHING DOLLAR PROGRAM
HANDS ON TWIN CITIES 2021 EAST HENNEPIN AVENUE STE 420 MINNEAPOLIS, MN 55413	41-0694710	501(C)(3)	5,000.	0.			VOLUNTEER EXPO

Schedule I (Form 990)

LHA

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HOMeward BOUND 12805 HIGHWAY 55 STE 400 PLYMOUTH, MN 55441	41-1223085	501(C)(3)	5,700.	0.			GRANT APPROVED BY PHILANTHROPY COMMITTEE
JEREMIAH PROGRAM 1510 LAUREL AVE STE 100 MINNEAPOLIS, MN 55403	41-1801834	501(C)(3)	7,500.	0.			GRANT APPROVED BY PHILANTHROPY COMMITTEE
METROPOLITAN STATE UNIVERSITY FOUNDATION - 700 EAST SEVENTH ST - ST. PAUL, MN 55106	23-7296162	501(C)(3)	57,400.	0.			PHILANTHROPY COMMITTEE GRANT FOR THE 2010 CYCLE TWO PROPOSALS
MINNEAPOLIS COMMUNITY & TECHNICAL COLLEGE FOUNDATION - 1501 HENNEPIN AVE - MINNEAPOLIS, MN 55403	41-1288502	501(C)(3)	5,000.	0.			GRANT APPROVED BY PHILANTHROPY COMMITTEE
MINNESOTA ALLIANCE WITH YOUTH 2233 UNIVERSITY AVE W STE 235 ST. PAUL, MN 55114	41-6003776	501(C)(3)	30,000.	0.			2010-2011 SERVE A SMILE PROGRAM
MINNESOTA LANDSCAPE ARBORETUM 3675 ARBORETUM DRIVE CHASKA, MN 55318	41-6007513	501(C)(3)	8,641.	0.			11/4-5 SMILE CONNECTIONS CONFERENCE
NEIGHBORHOOD HEALTH CARE NETWORK 2610 UNIVERSITY AVENUE W #400 ST. PAUL, MN 55114	41-0990979	501(C)(3)	5,000.	0.			PHILANTHROPY COMMITTEE GRANT FOR THE 2010 CYCLE TWO PROPOSALS
NEIGHBORHOOD INVOLVEMENT PROGRAM 2431 HENNEPIN AVENUE MINNEAPOLIS, MN 55405	41-1461726	501(C)(3)	15,000.	0.			PHILANTHROPY COMMITTEE GRANT FOR THE 2010 CYCLE TWO PROPOSALS
NORTH METRO PEDIATRICS 10081 DOGWOOD ST NW STE 100 COON RAPIDS, MN 55448	20-1773869	501(C)(3)	15,000.	0.			GRANT APPROVED BY PHILANTHROPY COMMITTEE

Schedule I (Form 990)

LHA

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
OPEN ARMS 2500 BLOOMINGTON AVE S MINNEAPOLIS, MN 55404	41-1681317	501(C)(3)	10,000.	0.			GRANT APPROVED BY PHILANTHROPY COMMITTEE
OPEN CITIES HEALTH CENTER 409 DUNLAP STREET N ST. PAUL, MN 55104	36-3381598	501(C)(3)	20,000.	0.			PHILANTHROPY COMMITTEE GRANT FOR THE 2010 CYCLE TWO PROPOSALS
OPEN DOOR HEALTH CENTER 309 HOLLY LANE MANKATO, MN 556001	41-1461726	501(C)(3)	30,000.	0.			GRANT APPROVED BY PHILANTHROPY COMMITTEE
ORAL HEALTH AMERICA 410 N MICHIGAN AVE STE 352 CHICAGO, IL 60611	36-2382334	501(C)(3)	10,000.	0.			ANNUAL CONTRIBUTION SMILES ACROSS MN
PREVENT CHILD ABUSE MINNESOTA 709 UNIVERSITY AVE W STE 234 ST. PAUL, MN 55104	41-1354842	501(C)(3)	20,150.	0.			WALK TO END CHILD ABUSE
READY 4 K 2233 UNIVERSITY AVE W STE 234 ST. PAUL, MN 55114	41-2009903	501(C)(3)	10,000.	0.			GRANT APPROVED BY PHILANTHROPY COMMITTEE
RONALD MCDONALD HOUSE CHARITIES 818 FULTON ST SE MINNEAPOLIS, MN 55414	41-1313107	501(C)(3)	31,500.	0.			SPONSOR RONALD MCDONALD CARE MOBILE IN PARADE, ANNUAL BENEFIT SUPPORT
SPECIAL OLYMPICS MINNESOTA 100 WASHINGTON AVE S STE 550 MINNEAPOLIS, MN 55401	41-1228157	501(C)(3)	20,000.	0.			CORPORATE SPONSORSHIP OF ANNUAL EVENT
ST PAUL FOUNDATION 55 FIFTH STREET E STE 600 ST. PAUL, MN 55101	41-6031510	501(C)(3)	5,000.	0.			GRANT APPROVED BY PHILANTHROPY COMMITTEE

Schedule I (Form 990)

LHA

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV. Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information**SCHEDULE I, PART I, LINE 2: ALL GRANT APPLICATIONS ARE REVIEWED**

PRELIMINARILY BY ANN JOHNSON, EXECUTIVE DIRECTOR AND IF THEY ARE CONSISTENT WITH THE PURPOSE AND GUIDELINES OF THE PHILANTHROPY COMMITTEE AND TRUST THEY ARE REFERRED TO THE BOARD OF DIRECTORS FOR ACTION.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: CHILDREN'S DENTAL SERVICES

(H) PURPOSE OF GRANT OR ASSISTANCE: EXPANSION OF SMILES ACROSS

AMERICA/INTERNATIONAL FALLS, TOOTH FAIRY AWARD WINNER, HEALTH FAIR FUND

Part IV	Supplemental Information
----------------	---------------------------------

2011

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization

DENTAL BENEFIT PLANS OF MINNESOTA

Employer identification number

41-1852523

Part I Questions Regarding Compensation

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.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

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?

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

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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 from the organization or a related organization?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations 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?

b Any related organization?

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?

b Any related organization?

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

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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a	X	
6b	X	
7		X
8		X
9		

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

Schedule J (Form 990) 2010

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

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

Note. The sum of columns (B)(i)-(iii) 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				
1 DAVID B. MORSE	(i)	324,243.	67,497.	0.	36,892.	17,255.	445,887.
	(ii)	0.	0.	0.	0.	0.	0.
2 CHRISTOPHER EARL	(i)	226,118.	111,879.	0.	19,292.	12,506.	369,795.
	(ii)	0.	0.	0.	0.	0.	0.
3 JOSEPH LALLY	(i)	163,069.	20,000.	0.	11,162.	5,924.	200,155.
	(ii)	0.	0.	0.	0.	0.	0.
4 JUDY PETERSON	(i)	122,041.	22,965.	0.	9,081.	18,591.	172,678.
	(ii)	0.	0.	0.	0.	0.	0.
5 CHARLOTTE KNUTSON	(i)	113,110.	6,812.	0.	11,835.	19,885.	151,642.
	(ii)	0.	0.	0.	0.	0.	0.
6	(i)						
(ii)							
7	(i)						
(ii)							
8	(i)						
(ii)							
9	(i)						
(ii)							
10	(i)						
(ii)							
11	(i)						
(ii)							
12	(i)						
(ii)							
13	(i)						
(ii)							
14	(i)						
(ii)							
15	(i)						
(ii)							
16	(i)						
(ii)							

Schedule J (Form 990) 2010

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.

PART I, LINE 6: INCENTIVES ARE BASED ON OPERATING GAIN AND OTHER
PERFORMANCE OBJECTIVES. IF ACTUAL RESULTS ARE BETWEEN 80% AND 100%, THEN
THE PERCENT OF ACTUAL RESULTS IS USED TO CALCULATE THE INCENTIVE. IF ACTUAL
RESULTS ARE LESS THAN 80% THEN NO INCENTIVE IS PAID.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2010

Open to Public
Inspection

Name of the organization

DENTAL BENEFIT PLANS OF MINNESOTA

Employer identification number
41-1852523

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

HEALTH OF THE PEOPLE IN THE COMMUNITIES WE SERVE.

FORM 990, PART VI, SECTION A, LINE 4: THE ORGANIZATION CHANGED ITS NAME
FROM DECARE INTERNATIONAL TO DENTAL BENEFIT PLANS OF MINNESOTA.

FORM 990, PART VI, SECTION A, LINE 7A: THE ORGANIZATION HAS TWO CLASSES OF
MEMBERS. THE INDIVIDUALS AND COMPANIES INCLUDED IN THESE TWO CLASSES OF
MEMBERSHIP ARE PROVIDED CERTAIN RIGHTS, AS OUTLINED IN THE ORGANIZATION'S
BYLAWS, TO PARTICIPATE IN THE PROCESS OF ELECTING INDIVIDUALS TO THE BOARD
OF DIRECTORS AT THE ANNUAL MEETING.

FORM 990, PART VI, SECTION A, LINE 7B: THE ORGANIZATION HAS TWO CLASSES OF
MEMBERS. AS OUTLINED IN THE ORGANIZATION'S BYLAWS, MEMBERS HAVE CERTAIN
RIGHTS TO APPROVE CERTAIN ACTIONS OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 11: TAX FORM 990 WAS PREPARED, REVIEWED
AND FILED BY RSM MCGLADREY, THE EXTERNAL AUDITORS OF DENTAL BENEFIT PLANS
OF MINNESOTA. THE COMPANY PROVIDED ALL INFORMATION TO RSM MCGLADREY,
INCLUDING OFFICER AND DIRECTOR COMPENSATION DISCLOSURES. COMPANY MANAGEMENT
ALSO REVIEWED THE RETURN. THE COMPANY HAS ENGAGED OUTSIDE LEGAL EXPERTISE
FROM TIME TO TIME IN PRIOR YEARS TO VALIDATE FULL DISCLOSURE AS PART OF ITS
PREPARATION PROCESS. A COPY OF THE RETURN WAS PROVIDED TO THE CHAIRMAN OF
THE BOARD AND THE CHAIRMAN OF THE BOARD'S PERSONNEL AND COMPENSATION
COMMITTEE. THE PERSONAL AND COMPENSATION COMMITTEE REVIEWS AND DISCUSSES
THE RETURN, AND PRESENTS ITS REVIEW TO THE FULL BOARD OF DIRECTORS.

Name of the organization

DENTAL BENEFIT PLANS OF MINNESOTA

Employer identification number

41-1852523

FORM 990, PART VI, SECTION B, LINE 12C: ON AN ANNUAL BASIS ALL MANAGEMENT PERSONNEL MUST COMPLETE AND SIGN A CONFLICT OF INTEREST POLICY WHICH ARE SUBMITTED TO THE CHAIRMAN OF THE AUDIT COMMITTEE FOR REVIEW AND DISCUSSION AT A MEETING OF THE FULL AUDIT COMMITTEE. THE AUDIT COMMITTEE CHAIRMAN THEN PRESENTS THE RESULTS TO THE FULL BOARD OR DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 15: THE DENTAL BENEFIT PLANS OF MINNESOTA BOARD OF DIRECTORS OVERSIGHT COMMITTEE AUTHORIZES THE PERSONNEL AND COMPENSATION SUBCOMMITTEE OF THE OVERSIGHT COMMITTEE TO ESTABLISH THE EXECUTIVE TOTAL COMPENSATION POLICY FOR THE PRESIDENT AND KEY SENIOR EXECUTIVES. THESE ACTIVITIES INCLUDE APPROVING THE DESIGN FOR THE COMPONENTS OF A TOTAL COMPENSATION PACKAGE THAT INCLUDES BASE SALARY, INCENTIVE, AND BENEFITS; AFTER REVIEWING THOROUGHLY RESEARCHED AND DOCUMENTED STUDIES CONDUCTED BY AN EXTERNAL CONSULTANT. AN INDEPENDENT COMPENSATION CONSULTING FIRM IS THE EXTERNAL CONSULTANT THAT IS USED FOR THE EXECUTIVE COMPENSATION STUDY. THE EXTERNAL CONSULTANT PRESENTS THEIR FINDINGS TO THE PERSONNEL AND COMPENSATION SUBCOMMITTEE. THE SURVEY DATA USED FOR THE REPORT IS GROUPED BY INDUSTRY, I.E. THE TWO COMPARATORS OF NOT FOR PROFIT, AND DELTA DENTAL PLANS. AFTER CONSIDERABLE DISCUSSION, A MOTION IS MADE, SECONDED AND UNANIMOUSLY APPROVAL OF THE COMPENSATION STRATEGY IS COMPLETED.

FORM 990, PART VI, SECTION C, LINE 19: GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES AND GAAP BASIS FINANCIALS ARE AVAILABLE UPON REQUEST.

FORM 990, PART VII

HOURS FOR RELATED ORGANIZATIONS

Name of the organization

DENTAL BENEFIT PLANS OF MINNESOTA

Employer identification number

41-1852523

DAVID B. MORSE, CEO OF DENTAL BENEFIT PLANS OF MINNESOTA (DBPM) ALSO
 ACTS AS PRESIDENT OF DELTA DENTAL OF MINNESOTA (DDMN), A RELATED
 ORGANIZATION. THE 50 HOURS REPORTED IN PART VII REPRESENTS THE AVERAGE
 HOURS PER WEEK FOR BOTH DBPM, THE FILING ORGANIZATION AND DDMN, THE
 RELATED ORGANIZATION. ALL COMPENSATION FOR SERVICES IS PAID BY DBPM.

DIRECTORS OF DBPM MAY ALSO SERVE AS A DIRECTOR FOR DDMN. ALL
 COMPENSATION FOR THE TOTAL HOURS SERVED AS A DIRECTOR IS PAID BY DBPM.
 THE HOURS REFLECTED IN PART VII REPRESENT THE AVERAGE HOURS PER WEEK
 FOR THE FILING ORGANIZATION ONLY.

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED GAINS ON INVESTMENTS: 8,420,424.

GRANT PD TO RELATED ORGANIZATION, NOT SHOWN IN THE

CONSOLIDATED FINANCIALS 15,000,000.

TOTAL TO FORM 990, PART XI, LINE 5 23,420,424.

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

2010

Open to Public
Inspection

Name of the organization

DENTAL BENEFIT PLANS OF MINNESOTA

Employer identification number
41-1852523

Part I

Identification of Disregarded Entities (Complete if the organization answered "Yes" to 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
DDMN ASO, LLC - 41-1905554 3560 DELTA DENTAL DRIVE EAGAN, MN 55122-3166	ADMIN OF DENTAL SERVICE PLANS	MINNESOTA	983,522,333.	120,973,615.	DENTAL BENEFIT PLANS OF MINNESOTA

Part II

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
DELTA DENTAL OF MINNESOTA - 41-0952670 3650 DELTA DENTAL DRIVE EAGAN, MN 55122-3166	DENTAL SERVICE PLANS	MINNESOTA	501(C)(4)	N/A	DENTAL BENEFIT PLANS OF MINNESOTA		X
DELTA DENTAL OF MINNESOTA TRUST - 26-4482509 3650 DELTA DENTAL DRIVE EAGAN, MN 55122-3166	TRUST	MINNESOTA	501(C)(3)	170(B)(1) (A)(VI)	DENTAL BENEFIT PLANS OF MINNESOTA		X

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

Schedule R (Form 990) 2010

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity**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)**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	(d) Method of determining amount involved
(1) DELTA DENTAL OF MINNESOTA	J	923,833.	ACTUAL AMOUNT
(2) DELTA DENTAL OF MINNESOTA TRUST	B	15,000,000.	ACTUAL AMOUNT
(3)			
(4)			
(5)			
(6)	32		

Part VII	Supplemental Information
-----------------	---------------------------------

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print File by the due date for filing your return. See instructions	Name of exempt organization	Employer identification number
	DENTAL BENEFITS PLAN OF MINNESOTA	41-1852523
	Number, street, and room or suite no. If a P O box, see instructions 3560 DELTA DENTAL DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions EAGAN, MN 55122-3166	

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

DANI V. FJELSTAD

- The books are in the care of ► 3560 DELTA DENTAL DRIVE - EAGAN, MN 55122

Telephone No ► 651-406-5900

FAX No ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2011, to file the exempt organization return for the organization named above. The extension is for the organization's return for ☒ calendar year 2010 or ☐ tax year beginning _____, and ending _____

- 2 If the tax year entered in line 1 is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

LHA For Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 1-2011)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II		Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed)	
Type or print File by the extended due date for filing your return. See instructions.	Name of exempt organization		Employer identification number
	DENTAL BENEFITS PLAN OF MINNESOTA		41-1852523
	Number, street, and room or suite no. If a P.O. box, see instructions. 3560 DELTA DENTAL DRIVE		
City, town or post office, state, and ZIP code. For a foreign address, see instructions EAGAN, MN 55122-3166			

Enter the Return code for the return that this application is for (file a separate application for each return)

01

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

DANI V. FJELSTAD

- The books are in the care of **3560 DELTA DENTAL DRIVE - EAGAN, MN 55122**

Telephone No **651-406-5900**FAX No. ☐

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2011.**5 For calendar year **2010**, or other tax year beginning ☐, and ending ☐.6 If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return☐ Change in accounting period

7 State in detail why you need the extension

ADDITIONAL TIME IS REQUIRED TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	\$	0.

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Title **CPA**Date **5/10/11**

Form 8868 (Rev. 1-2011)