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Form 990

## Return of Organization Exempt From Income Tax

2011

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

Open to Public Inspection

## A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011

B Check if applicable

 Address change Name change Initial return Terminated Amended return Application pendingC 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) Room/suite  
500 WASHINGTON AVENUE S SUITE 2060City or town, state or country, and ZIP + 4  
MINNEAPOLIS, MN 55415F Name and address of principal officer  
RODNEY A YOUNG  
500 WASHINGTON AVENUE S SUITE 2060  
MINNEAPOLIS, MN 55415

D Employer identification number

41-1852523

E Telephone number

(612) 224-3282

G Gross receipts \$ 1,042,370,803

I Tax-exempt status  501(c)(3)  501(c) ( 4 ) (insert no)  4947(a)(1) or  527H(a) Is this a group return for affiliates?  Yes  NoH(b) Are all affiliates included?  Yes  No  
If "No," attach a list (see instructions)

H(c) Group exemption number ►

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

1 Briefly describe the organization's mission or most significant activities  
TO PROVIDE DENTAL SERVICE BENEFITS AND ACCESS TO DENTAL SERVICES THROUGH ITS SUBSIDIARIES AND FOUNDATION

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

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

3 14

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

4 13

5 Total number of individuals employed in calendar year 2011 (Part V, line 2a) . . . . .

5 36

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

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h) . . . . .	0	0
9	Program service revenue (Part VIII, line 2g) . . . . .	1,005,698,394	1,022,811,063
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	20,228	191,018
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	745,989
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	1,005,718,622	1,023,748,070

		Prior Year	Current Year
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	15,719,781	3,412,061
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)	4,349,985	4,759,028
16a	Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ►0		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	979,117,009	1,008,755,596
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	999,186,775	1,016,926,685
19	Revenue less expenses Subtract line 18 from line 12 . . . . .	6,531,847	6,821,385

	Beginning of Current Year	End of Year
20	400,673,903	402,888,082
21	95,982,043	93,143,858
22	304,691,860	309,744,224

## 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 RODNEY A YOUNG PRESIDENT/CEO Type or print name and title	2012-11-12 Date

Paid Preparer's Use Only	Preparer's signature ► TODD A JACKSON	Date	Check if self-employed ► <input type="checkbox"/>	Preparer's taxpayer identification number (see instructions) P00092672
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► MCGLADREY LLP 801 NICOLLET MALL SUITE 1100 MINNEAPOLIS, MN 55402	EIN ► 42-0714325	Phone no ► (612) 332-4300	

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

### **Part III Statement of Program Service Accomplishments**

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

1

**1** Briefly describe the organization's mission

THE MISSION OF DENTAL BENEFIT PLANS OF MINNESOTA IS TO PROVIDE VARIOUS DENTAL SERVICE BENEFITS AND TO PROMOTE DENTAL AND ORAL HEALTH IN THE COMMUNITIES WE SERVE, THROUGH OUR SUBSIDIARIES SUCH AS, DELTA DENTAL OF MINNESOTA, DELTA DENTAL OF MINNESOTA FOUNDATION AND OTHER SUBSIDIARIES

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . .

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

Yes  No

**3** Did the organization cease conducting, or make significant changes in how it conducts, any programs or services?

Yes  No

If "Yes," describe these changes on Schedule C

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 959,641,673 including grants of \$ ) (Revenue \$ 1,023,748,070

THE COMPANY IS THE PARENT OF DELTA DENTAL OF MINNESOTA AND DELTA DENTAL OF MINNESOTA FOUNDATION EACH OF WHICH ARE NOT FOR PROFIT SUBSIDIARIES ORGANIZED TO PROMOTE THE ORAL HEALTH OF THE COMMUNITIES WE SERVE

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

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

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

(Expenses \$**1,000,000**) including grants of \$**1,000,000**) (Revenue \$**1,000,000**)

4e Total program service expenses  \$ 959,641,673

**Part IV Checklist of Required Schedules**

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .

2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .

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 . . . . .

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III . . . . .

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .

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 . . . . .

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .

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 . . . . .

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .

11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .

c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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)? If "Yes," complete Schedule D, Part X . . . . .

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional . . . . .

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Part I . . . . .

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 and IV . . . . .

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 and IV . . . . .

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 . . . . .

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 . . . . .

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 . . . . .

20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .

b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** All Form 990 filers that operated one or more hospitals must attach audited financial statements . . . . .

	Yes	No
1		No
2		No
3		No
4		
5		No
6		No
7		No
8		No
9		No
10		No
11a	Yes	
11b	Yes	
11c		No
11d		No
11e	Yes	
11f	Yes	
12a		No
12b	Yes	
13		No
14a		No
14b		No
15		No
16		No
17		No
18		No
19		No
20a		No
20b		

**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? If "Yes," complete Schedule I, Parts I and II	<input checked="" type="checkbox"/>	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? If "Yes," complete Schedule I, Parts I and III	<input checked="" type="checkbox"/>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	<input checked="" type="checkbox"/>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25		24a		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		24b		
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?		24c		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		24d		
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		25a		No
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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		28a		No
28b	a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		28b		No
28c	b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	<input checked="" type="checkbox"/>	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	<input checked="" type="checkbox"/>	34	Yes	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?		35a	Yes	
35b	b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	<input checked="" type="checkbox"/>	35b	Yes	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	<input checked="" type="checkbox"/>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O		38	Yes	

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

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

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	83
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes
<b>2a</b>	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	36
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes
<p><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</p>			
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	No
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
<b>4a</b>	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 or securities account)?	4a	No
<b>b</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		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
<b>6a</b>	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>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	No
<b>a</b>	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?	7b	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	No
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	7e	No
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	No
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>	9b	
<b>a</b>	Did the organization make any taxable distributions under section 4966?	10a	
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	10b	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	11a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	11b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b>	Gross income from members or shareholders	12a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	12b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	13a	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	13b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13c	
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state	14a	No
<b>b</b>	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	14b	
<b>c</b>	Enter the aggregate amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		
<b>b</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 lines 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 . . . . .	1a	14
b Enter the number of voting members included in line 1a, above, who are independent . . . . .	1b	13
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	2	No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .	3	No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	4	No
5 Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	5	No
6 Did the organization have members or stockholders? . . . . .	6	No
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	7a	Yes
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	7b	Yes
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body? . . . . .	8a	Yes
b Each committee with authority to act on behalf of the governing body? . . . . .	8b	Yes
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .	9	No

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

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

### Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made 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 made 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   
 RODNEY A YOUNG  
 500 WASHINGTON AVENUE SOUTH SUITE  
 MINNEAPOLIS, MN 55415  
 (612) 224-3282

**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, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Or Director	Individual trustee	Institutional Trustee	Officer	Key Employee			
(1) DAVID B MORSE PRESIDENT	25 00	X		X			493,294	0	48,955
(2) JOHN SOMROCK CHAIR	4 10	X		X			75,178	0	0
(3) DOUGLAS ALGER SECRETARY	2 60	X		X			46,985	0	0
(4) RODNEY A YOUNG TREASURER	4 00	X		X			72,846	0	0
(5) RHONDA ALTOM DIRECTOR	1 60	X					29,275	0	0
(6) JOHN ANDERSON DIRECTOR	1 70	X					31,200	0	0
(7) SUSAN ANDERSON DIRECTOR	1 50	X					27,100	0	0
(8) JOHN BLUFORD DIRECTOR	1 30	X					22,941	0	0
(9) BERNARD BROMMER DIRECTOR	2 50	X					46,000	0	0
(10) JOHN HANSON DIRECTOR	1 50	X					26,750	0	0
(11) MICHAEL HOWE DIRECTOR	3 50	X					64,435	0	0
(12) KATHLEEN PEPSKI DIRECTOR	1 30	X					24,250	0	0
(13) JAMES PETERS DIRECTOR	1 70	X					31,000	0	0
(14) RICHARD PIHLSTROM DIRECTOR	1 70	X					30,100	900	0
(15) PHILIP SMITH DIRECTOR	1 30	X					23,669	0	0
(16) JAMES SWANSTROM DIRECTOR	1 70	X					31,400	0	0
(17) BRUCE R TEMPLETON DIRECTOR	60	X					11,350	0	0

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

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **►13**

	<b>Yes</b>	<b>No</b>
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	<b>3</b>	No
<b>4</b> 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> . . . . .	<b>4</b>	Yes
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .	<b>5</b>	No

## **Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
DECARE DENTAL 3560 DELTA DENTAL DRIVE EAGAN, MN 55122	ADMINISTRATIVE SERVICES	51,385,163
PDG PA 2200 COUNTY RD C W SUITE 2210 ROSEVILLE, MN 55113	DENTAL SERVICES	19,982,177
NORTHLAND DENTAL PARTNER PO BOX 131510 ST PAUL, MN 55113	DENTAL SERVICES	16,161,201
BAY RIDGE MANAGEMENT CORP 115 E 57TH ST STE 1520 NEW YORK, NY 10022	DENTAL SERVICES	2,480,103
AFFILIATED PEDIATRIC DEN 7373 FRANCE AVE S STE 402 EDINA, MN 55435	DENTAL SERVICES	2,254,158

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►1,059

**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
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>				
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>				
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .					
<b>Program Service Revenue</b>	<b>2a</b> SUBSCRIPTION REVENUE	Business Code 541900	1,012,659,780	1,012,659,780		
	<b>b</b> ADMINISTRATIVE SERVICE	561000	10,150,287	10,150,287		
	<b>c</b> OTHER REVENUE	541900	996	996		
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .		1,022,811,063			
	<b>3</b> Investment income (including dividends, interest and other similar amounts) . . . . .		276,143			276,143
<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .						
<b>5</b> Royalties . . . . .						
<b>6a</b> Gross rents	(i) Real					
<b>b</b> Less rental expenses	(ii) Personal					
<b>c</b> Rental income or (loss)						
<b>d</b> Net rental income or (loss) . . . . .						
<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities					
	18,537,608					
<b>b</b> Less cost or other basis and sales expenses	(ii) Other					
	18,622,733					
<b>c</b> Gain or (loss)		-85,125				
<b>d</b> Net gain or (loss) . . . . .			-85,125		-85,125	
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .						
<b>b</b> Less direct expenses . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from fundraising events . . . . .						
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .						
<b>b</b> Less direct expenses . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities . . . . .						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .						
<b>b</b> Less cost of goods sold . . . . .	<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory . . . . .						
<b>Miscellaneous Revenue</b>	Business Code					
<b>11a</b> DISCONTINUED OPERATION	900099	745,989	745,989			
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue . . . . .						
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .		745,989				
<b>12</b> <b>Total revenue.</b> See Instructions . . . . .		1,023,748,070	1,023,557,052	0	191,018	

**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)

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	3,412,061	3,412,061		
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees . . . . .	1,136,728	1,057,157	79,571	
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	1,598,571	1,486,671	111,900	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	145,371	135,195	10,176	
9 Other employee benefits . . . . .	1,690,275	1,571,956	118,319	
10 Payroll taxes . . . . .	188,083	174,917	13,166	
11 Fees for services (non-employees)				
a Management . . . . .	54,943,077		54,943,077	
b Legal . . . . .	91,908		91,908	
c Accounting . . . . .	147,994		147,994	
d Lobbying . . . . .				
e Professional fundraising See Part IV, line 17 . . . . .				
f Investment management fees . . . . .	41,103		41,103	
g Other . . . . .	565,329	565,329		
12 Advertising and promotion . . . . .	118,032		118,032	
13 Office expenses . . . . .				
14 Information technology . . . . .				
15 Royalties . . . . .				
16 Occupancy . . . . .	11,352	11,352		
17 Travel . . . . .	127,851		127,851	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .				
20 Interest . . . . .	25,167	25,167		
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	1,250	900	350	
23 Insurance . . . . .	315,366		315,366	
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	956,532,349	956,532,349		
b MISCELLANEOUS EXPENSES	700,938	647,363	53,575	
c DIRECTOR FEES/COMMISSIONS	580,992		580,992	
d DUES AND SUBSCRIPTIONS	531,632		531,632	
e				
f All other expenses	-5,978,744	-5,978,744		
25 Total functional expenses. Add lines 1 through 24f	1,016,926,685	959,641,673	57,285,012	0
26 Joint costs. Check here <input type="checkbox"/> <input checked="" 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**

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
Assets	1 Cash—non-interest-bearing	1	
	2 Savings and temporary cash investments	30,212,169	22,865,316
	3 Pledges and grants receivable, net	3	
	4 Accounts receivable, net	81,999,695	78,405,643
	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	292,551	185,497
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	25,000
	b Less accumulated depreciation	10b	1,250
	11 Investments—publicly traded securities	11	
	12 Investments—other securities See Part IV, line 11	286,643,051	299,978,835
	13 Investments—program-related See Part IV, line 11	13	
	14 Intangible assets	14	
	15 Other assets See Part IV, line 11	1,526,437	1,429,041
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	400,673,903	402,888,082
Liabilities	17 Accounts payable and accrued expenses	94,463,320	92,246,418
	18 Grants payable	18	
	19 Deferred revenue	923,513	712,456
	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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	595,210	184,984
	<b>26 Total liabilities.</b> Add lines 17 through 25	95,982,043	93,143,858
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
	27 Unrestricted net assets	27	
	28 Temporarily restricted net assets	28	
	29 Permanently restricted net assets	29	
	<b>Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.</b>		
	30 Capital stock or trust principal, or current funds	0	30
	31 Paid-in or capital surplus, or land, building or equipment fund	0	31
	32 Retained earnings, endowment, accumulated income, or other funds	304,691,860	32
	<b>33 Total net assets or fund balances</b>	304,691,860	33
	<b>34 Total liabilities and net assets/fund balances</b>	400,673,903	34

**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	1,023,748,070
2 Total expenses (must equal Part IX, column (A), line 25) . . . . .	2	1,016,926,685
3 Revenue less expenses Subtract line 2 from line 1 . . . . .	3	6,821,385
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	4	304,691,860
5 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	5	-1,769,021
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	309,744,224

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 

	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? . . . . .	2a	No
2b Were the organization's financial statements audited by an independent accountant? . . . . .	2b	Yes
2c 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 . . . . .	2c	Yes
2d 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 <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? . . . . .	3a	No
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits . . . . .	3b	

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 41-1852523

**Name:** DENTAL BENEFIT PLANS OF MINNESOTA

### Form 990, Special Condition Description:

Special Condition Description
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**SCHEDULE D**

(Form 990)

OMB No 1545-0047

**2011****Open to Public  
Inspection****Supplemental Financial Statements**

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

Department of the Treasury  
Internal Revenue Service

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?  Yes  No

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

Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically importantly land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year
2a	
2b	
2c	
2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the 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?  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 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, 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      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	

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

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

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

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

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

a Board designated or quasi-endowment ►

b Permanent endowment ►

c Term endowment ►

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

(i) unrelated organizations . . . . .  Yes  No

(ii) related organizations . . . . .  Yes  No

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

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 property	(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 . . . . .		25,000	1,250	23,750	
<b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . .					23,750

**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 SECURITIES	40,022,358	F
(B) INVESTMENT IN SUBSIDIARIES	259,956,477	F
Total. (Column (b) should equal Form 990, Part X, col (B) line 12.)	299,978,835	

**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
Total. (Column (b) should 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
Total. (Column (b) should 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
Federal Income Taxes	
INTERCOMPANY PAYABLE	184,984
Total. (Column (b) should equal Form 990, Part X, col (B) line 25.)	184,984

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 (ASC740)

**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
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	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)**

## **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

2011

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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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 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.

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
See Additional Data Table							

**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.  
Use Schedule I-1 (Form 990) 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.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 FUNDING REQUESTS AND GRANT APPLICATIONS ARE PRELIMINARILY AND PRIMARILY REVIEWED BY ANN JOHNSON, DIRECTOR OF COMMUNITY AFFAIRS, AND IF THEY ARE CONSISTENT WITH DELTA DENTAL'S MISSION, AND THE TRUST, PHILANTHROPY COMMITTEE AND COMMUNITY AFFAIRS' GUIDELINES THEY ARE REFERRED TO THE BOARD OF DIRECTORS AND/OR CEO FOR ACTION

**Software ID:****Software Version:****EIN:** 41-1852523**Name:** DENTAL BENEFIT PLANS OF MINNESOTA**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
AMERICAN DIABETES ASSOCIATION 1701 NORTH BEAUREGARD STREET ALEXANDRIA, VA 22311	13-1623888	501(C)(3)	25,000				DIABETES EXPO
AMERICAN HEART ASSOCIATION 7272 GREENVILLE AVE DALLAS, TX 75231	13-5613797	501(C)(3)	5,000				GO RED FOR WOMEN CAMPAIGN LUNCHEON

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
AMERICAN RED CROSSPO BOX 37243 WASHINGTON, DC 20013	03-0585610	501(C)(3)	5,000				HEROES BREAKFAST
AMERICA'S DENTISTS CARE FOUNDATION 9110 E 35TH ST N WICHITA, KS 67226	26-2275291	501(C)(3)	9,000				AMERICA'S MISSION OF MERCY PROGRAM

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
BOYS AND GIRLS CLUB OF CENTRAL MINNESOTA 345 30TH AVENUE N ST CLOUD, MN 56303	41-1245177	501(C)(3)	10,000				PROJECT HEALTHY SMILES/HEALTHY KIDS
BRIDGE FOR YOUTH 2200 EMERSON AVENUE SOUTH MINNEAPOLIS, MN 55405	41-0983062	501(C)(3)	7,500				HEALTH PROJECT FOR HOMELESS YOUTH

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
CATHOLIC CHARITIES - ST JOSEPH'S HOME FOR CHILDREN 1200 SECOND AVENUE SOUTH MINNEAPOLIS, MN 55403	41-1302487	501(C)(3)	10,000				COMMUNITY HEALTH CLINIC AT ST JOSEPH'S HOME FOR CHILDREN
CENTRO INC 1915 CHICAGO AVENUE SOUTH MINNEAPOLIS, MN 55404	41-1290349	501(C)(3)	15,000				LATINO ORAL HEALTH PROJECT

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
CHILDREN'S DEFENSE FUND 12 E STREET NW WASHINGTON, DC 20001	52-0895622	501(C)(3)	15,000				BEAT THE ODDS
CHILDREN'S DENTAL SERVICES 636 BROADWAY STREET NE MINNEAPOLIS, MN 55413	41-0857929	501(C)(3)	79,000				LOW-INCOME CHILDREN'S SCHOOL-BASED SCREENING PROGRAM

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
COURAGE CENTER 3915 GOLDEN VALLEY ROAD GOLDEN VALLEY, MN 55422	41- 0706118	501(C)(3)	15,130				PHYSICIAN'S PRIMARY CARE CLINIC STAT LAB
DIVISION OF INDIAN WORK1001 EAST LAKE ST MINNEAPOLIS, MN 55407	41- 0693933	501(C)(3)	8,800				HORIZONS UNLIMITED FOOD SHELF BRIGHT SMILES PROJECT

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
DOORSTEP HEALTHCARE SERVICES5861 CEDAR LAKE ROAD S MINNEAPOLIS, MN 55416	68- 0620960	501(C)(3)	40,000				CEDAR LAKE DENTAL CLINIC
FRASER2400 W 64TH ST MINNEAPOLIS, MN 55423	41- 0781858	501(C)(3)	11,500				FRASER SCHOOL

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
GREATER TWIN CITIES UNITED WAY 404 S EIGHTH ST MINNEAPOLIS, MN 55404	41-1973442	501(C)(3)	10,000				BRIGHT SMILES
HEARTS AND HANDS 4832 VINCENT AVE S MINNEAPOLIS, MN 55410	27-3647799	501(C)(3)	10,000				OUTREACH PROGRAM

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
HOMEWARD BOUND12805 HIGHWAY 55 STE 400 PPLYMOUTH, MN 55441	41- 1223085	501(C)(3)	6,600				SUMMER CAMP PROGRAM
MINNESOTA ALLIANCE WITH YOUTH2233 UNIVERSITY AVE W STE 235 ST PAUL, MN 55114	41- 6003776	501(C)(3)	30,000				SERVE-A- SMILE

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
MINNESOTA CHILDREN'S MUSEUM 10 7TH ST W ST PAUL, MN 55102	41-1354181	501(C)(3)	25,000				GROSSOLOGY EXHIBIT
NEIGHBORHOOD HEALTH SOURCE 342 13TH AVE NE MINNEAPOLIS, MN 55413	41-1235064	501(C)(3)	10,000				ACCESS TO ORAL & GENERAL HEALTH FOR LOW-INCOME CHILDREN

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
NEIGHBORHOOD INVOLVEMENT PROGRAM 2431 HENNEPIN AVENUE MINNEAPOLIS, MN 55404	41-1461726	501(C)(3)	15,250				DENTAL PROGRAM
NORTH METRO PEDIATRICS 10081 DOGWOOD ST NW STE 100 COON RAPIDS, MN 55448	20-1773869	501(C)(3)	7,500				BRUSH-UP FOR DENTAL HEALTH

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
NORTHERN DENTAL ACCESS CENTER 1405 ANNE ST NW BELTRAMI COUNTY PUBLIC HEALTH BEMIDJI, MN 56601	84- 1711812	501(C)(3)	17,500				COMMUNITY DENTAL CLINIC
OPEN ARMS 2500 BLOOMINGTON AVE S MINNEAPOLIS, MN 55404	41- 1681317	501(C)(3)	10,000				MEALS FOR COMMUNITY MEMBERS WITH DEBILITATING ILLNESSES

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
OPEN DOOR HEALTH CENTER 309 HOLLY LANE MANKATO, MN 56001	41- 1461726	501(C)(3)	30,000				COLLABORATIVE ORAL HEALTH EFFORTS
COMMUNITY- UNIVERSITY HEALTH CARE CENTER 200 OAK ST NE MINNEAPOLIS, MN 55455	41- 6027707	501(C)(3)	15,000				DENTAL INNOVATIONS PROJECT

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
PILLSBURY UNITED COMMUNITIES1201 37TH AVE NORTH MINNEAPOLIS, MN 55412	41-0916478	501(C)(3)	15,000				ORAL HEALTH COMPONENT OF HEALTH AND WELLNESS PROGRAM
PORTICO HEALTHNET2610 UNIVERSITY AVE W STE 550 ST PAUL, MN 55114	41-1814659	501(C)(3)	15,000				HEALTH CARE ACCESS FOR CHILDREN AND FAMILIES

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a) Name and address of organization or government</b>	<b>(b) EIN</b>	<b>(c) IRC Code section if applicable</b>	<b>(d) Amount of cash grant</b>	<b>(e) Amount of non-cash assistance</b>	<b>(f) Method of valuation (book, FMV, appraisal, other)</b>	<b>(g) Description of non-cash assistance</b>	<b>(h) Purpose of grant or assistance</b>
PREVENT CHILD ABUSE MINNESOTA709 UNIVERSITY AVE W STE 234 ST PAUL, MN 55104	41- 1354842	501(C)(3)	17,500				PREVENTION PROGRAM
RONALD MCDONALD HOUSE CHARITIES 818 FULTON ST SE ST PAUL, MN 55104	47- 0755104	501(C)(3)	6,000				ANNUAL BENEFIT

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
RONALD MCDONALD HOUSE CHARITIES UPPER MIDWEST 818 FULTON ST SE MINNEAPOLIS, MN 55414	41- 1313107	501(C)(3)	50,000				RONALD MCDONALD CARE MOBILE
SPECIAL OLYMPICS MINNESOTA 100 WASHINGTON AVE S STE 550 MINNEAPOLIS, MN 55401	41- 1228157	501(C)(3)	25,000				SPECIAL SMILES

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
UNION GOSPEL MISSION 77 NINTH STREET E ST PAUL, MN 55101	41-0705847	501(C)(3)	15,000				DENTAL CLINIC EXPANSION
VIETNAMESE SOCIAL SERVICES OF MN 1159 UNIVERSITY AVE W ST PAUL, MN 55104	36-3532232	501(C)(3)	10,000				ORAL HEALTH OUTREACH AND EDUCATION PROGRAM

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
WAY TO GROW INC 125 WEST BROADWAY MINNEAPOLIS, MN 55411	71-0956749	501(C)(3)	10,000				GROWING STRONG
WEST SIDE COMMUNITY HEALTH SERVICES 153 CESAR CHAVEZ STREET ST PAUL, MN 55107	23-7156236	501(C)(3)	12,000				DENTAL EQUIPMENT UPGRADES

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a) Name and address of organization or government</b>	<b>(b) EIN</b>	<b>(c) IRC Code section if applicable</b>	<b>(d) Amount of cash grant</b>	<b>(e) Amount of non-cash assistance</b>	<b>(f) Method of valuation (book, FMV, appraisal, other)</b>	<b>(g) Description of non-cash assistance</b>	<b>(h) Purpose of grant or assistance</b>
WOMEN'S HEALTH LEADERSHIP TRUST 3893 DANBURY TRL EAGAN, MN 55123	41-1402148	501(C)(3)	5,000				TRUST FORUM
YOUTH FRONTIERS 6009 EXCELSIOR BLVD MINNEAPOLIS, MN 55416	41-1598977	501(C)(3)	10,000				COURAGE RETREATS

**Form 990, Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC Code section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
YOUTH DRIVE 615 FIRST AVENUE SUITE 155 MINNEAPOLIS, MN 55413	56- 2536131	501(C)(3)	5,000				YOUTH LEADERSHIP AND SERVICE INITIATIVES
DELTA DENTAL OF MINNESOTA FOUNDATION 3560 DELTA DENTAL DRIVE EAGAN, MN 55122	26- 4482509	501(C)(3)	2,537,597				FUNDING TO SUPPORT DELTA DENTAL OF MINNESOTA TRUST, A RELATED ORGANIZATION

**Schedule J**  
(Form 990)**Compensation Information**

OMB No 1545-0047

**2011**Department of the Treasury  
Internal Revenue Service

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.**

**Open to Public Inspection****Name of the organization**

DENTAL BENEFIT PLANS OF MINNESOTA

**Employer identification number**

41-1852523

**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

<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 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

**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 checked="" 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?

No

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

No

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

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

No

**a** The organization?

No

**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

Yes

**a** The organization?

Yes

**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

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

No

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

No

**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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual.

**Part III Supplemental Information**

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

Identifier	Return Reference	Explanation
	PART I, LINE 6	AN EMPLOYMENT INCENTIVE PLAN IS AVAILABLE TO ALL EMPLOYEES AND IS APPROVED BY THE AUDIT COMMITTEE. THE 2011 PLAN ALLOWS PAYMENT PROVIDED FIRST, THE COMPANY REACHED AN OPERATING GAIN OF 75% OF THE BUDGETED OPERATING GAIN. NO INCENTIVE PAYMENTS ARE MADE IF LESS THAN 75%. IF THE COMPANY MEETS THE 75% LEVEL OR HIGHER, INDIVIDUAL PERFORMANCE CAN BE USED. IN 2011 THE COMPANY ACHIEVED THE THRESHOLD AND ALL EMPLOYEES RECEIVED AN INCENTIVE PAYMENT

**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 to provide any additional information.  
► Attach to Form 990 or 990-EZ.

**2011****Open to Public  
Inspection**

Name of the organization

DENTAL BENEFIT PLANS OF MINNESOTA

**Employer identification number**

41-1852523

Identifier	Return Reference	Explanation
	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

Identifier	Return Reference	Explanation
	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

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	TAX FORM 990 WAS PREPARED, REVIEWED AND FILED BY MCGLADREY, LLP THE EXTERNAL AUDITORS OF DENTAL BENEFIT PLANS OF MINNESOTA THE COMPANY PROVIDED ALL INFORMATION TO MCGLADREY, LLP 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 PERSONNEL AND COMPENSATION COMMITTEE REVIEWS AND DISCUSSES THE RETURN, AND PRESENTS ITS REVIEW TO THE FULL BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
	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 CHAIR OF THE AUDIT COMMITTEE FOR REVIEW AND DISCUSSION AT A MEETING OF THE FULL AUDIT COMMITTEE

Identifier	Return Reference	Explanation
	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

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES AND GAAP BASIS FINANCIALS ARE AVAILABLE UPON REQUEST

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -4,306,618 GRANT PD TO RELATED ORG NOT SHOWN IN CONSOLIDATED FINANCIALS 2,537,597 TOTAL TO FORM 990, PART XI, LINE 5 -1,769,021

Identifier	Return Reference	Explanation
HOURS FOR RELATED ORGANIZATIONS	FORM 990, PART VII	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 25 HOURS REPORTED IN PART VII REPRESENTS THE AVERAGE HOURS PER WEEK FOR THE FILING ORGANIZATION ONLY. ALL COMPENSATION FOR SERVICES IS PAID BY DBPM. DIRECTORS OF DBPM MAY ALSO SERVE AS A DIRECTOR OF DDMN AND DELTA DENTAL OF MINNESOTA FOUNDATION, RELATED ORGANIZATIONS. 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.

SCHEDULE R  
(Form 990)

## Related Organizations and Unrelated Partnerships

2011

► 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.

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

## 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" 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
(1) DDMN ASO LLC 500 WASHINGTON AVENUE S SUITE 2060 MINNEAPOLIS, MN 55415 41-1905554	ADMIN OF DENTAL SERVICE PLANS	MN	1,012,659,780	120,106,705	DENTAL BENEFIT PLANS OF MINNESOTA

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) DELTA DENTAL OF MINNESOTA 500 WASHINGTON AVENUE S SUITE 2060 MINNEAPOLIS, MN 55415 41-0952670	DENTAL SERVICE PLANS	MN	501(C)(4)	N/A	DENTAL BENEFIT PLANS OF MINNESOTA	Yes	
(2) DELTA DENTAL OF MINNESOTA FOUNDATION 500 WASHINGTON AVENUE S SUITE 2060 MINNEAPOLIS, MN 55415 26-4482509	TRUST	MN	501(C)(3)	170(B)(1) (A)(VI)	DENTAL BENEFIT PLANS OF MINNESOTA	Yes	

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

**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
(1) HEALTH VENTURES NETWORK							
500 WASHINGTON AVENUE S SUITE 2060	VISION COVERAGE	MN	DENTAL BENEFIT	C	23,033	817,900	100 000 %
MINNEAPOLIS, MN 55415			PLANS OF MINNESOTA				
41-1539439							
							</

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" on 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**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 related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Sale of assets to related organization(s)
- g** Purchase of assets from related organization(s)
- h** Exchange of assets with related organization(s)
- i** Lease of facilities, equipment, or other assets to related organization(s)
- j** Lease of facilities, equipment, or other assets from related organization(s)
- k** Performance of services or membership or fundraising solicitations for related organization(s)
- l** Performance of services or membership or fundraising solicitations by related organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- n** Sharing of paid employees with related organization(s)
- o** Reimbursement paid to related organization(s) for expenses
- p** Reimbursement paid by related organization(s) for expenses
- q** Other transfer of cash or property to related organization(s)
- r** Other transfer of cash or property from related organization(s)

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

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

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)	DELTA DENTAL OF MINNESOTA FOUNDATION	B	2,537,597	ACTUAL AMOUNT
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

**Part VII Supplemental Information**

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

Identifier	Return Reference	Explanation

**Schedule R (Form 990) 2011**